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The Solicitors' Journal.

LONDON, DECEMBER 22, 1866.

IT IS POSITIVELY ANNOUNCED that Judge Longfield will immediately retire from the presidency of the Irish Landed Estates Court. His intended successor, Mr. David Lynch, now judge in bankruptcy, is a Roman Catholic lawyer of standing.

THE NEWLY APPOINTED Queen's Counsel were duly sworn in on Saturday last, and took their seats within the bar of the several Courts in the following order:—

Thomas Spinks, D.C.L., Fellow of the College of Advocates; Joseph Trigge Schomberg, of Lincoln's-inn, Esq.; Harris Prendergast, of Lincoln's-inn, Esq.; George Morley Dowdeswell, of the Inner Temple, Esq.; Charles Greville Prideaux, of Lincoln's-inn, Esq.; Benjamin Hardy, of Lincoln's-inn, Esq.; George Little, of the Middle Temple, Esq.; Henry Thomas Cole, of the Middle Temple, Esq.; John Pearson, of Lincoln's-inn, Esq.; Francis Roxburgh, of Lincoln's-inn, Esq.; Thomas James Clark, of the Inner Temple, Esq.; Henry Cotton, of Lincoln's-inn, Esq.; Edward Kent Karslake, of Lincoln's-inn, Esq.; George Druce, of Lincoln's-inn, Esq.; Edward Ebenezer Kay, of Lincoln's-inn, Esq.; and Thomas Kingdom Kingdon, of the Inner Temple, Esq.

HAMPSTEAD HEATH is one of those commons which come under the provisions of the Metropolitan Commons Act of last session (29 & 30 Vict. c 122), but it is rather difficult to discover in what manner those who require to enjoy the benefits of the common, are to obtain them. Although the inhabitants of the neighbourhood of the Heath have recently been meeting and agitating, in consequence of Sir Thomas Maryon Wilson having let part of it on building leases, and houses being in course of construction, we don't see what good can be done unless money can be found to purchase the interest of the present proprietor. Parliament has, we believe, more than once refused to give Sir T. M. Wilson the powers he has asked, namely, to grant building leases for long terms of years, and he is now doing his utmost by granting leases for twenty-one years. On the one hand then, we see the proprietor of the soil doing his best to make it profitable, during his life tenancy, and on the other hand we have the public weakly represented by the inhabitants of Hampstead and the neighbourhood, endeavouring to cause the Heath to be retained for ever as an open common. Now is their time or never, for it will be too late when the Heath is covered with houses, as it seems likely to be in a few years unless immediate steps are taken to insure it for the public.

The Act of last Session will not probably afford much assistance in obtaining the desired object, for by it the onus of moving in the matter is thrown on the local authorities, and so far as we understand the rights of the case, in the instance of Hampstead Heath, a considerable sum of money must be provided before the public can call the Heath its own. If the inhabitants of the locality are patriotic enough to lay down the money themselves the difficulty may be overcome, or if they are powerful enough to collect it among their friends they may succeed, but they may with good reason ask why they,

a very small portion of the public, should be left to do what is in reality for the benefit of the public at large, and more immediately of a very different class of people than that of which they are as a body composed. It appears, indeed, only reasonable, if the health be necessary for the public, that the public should pay for it, and that the public money should be devoted to this purpose. We do not, however, by public money mean the Consolidated Fund, but a rate imposed on the metropolitan district by Parliamentary authority. We are anxious to disclaim the too prevalent notion that it is just to tax the country at large for the benefit of London and the neighbourhood. We see no reason why the money of the State should be expended in the improvement of London any more than of Glasgow, or Liverpool, or Belfast.

Thus explained, however, we do not pretend to advocate this plan, neither do we see any ground for opposing it should it be entertained, but it seems certain that if the purchase of the Heath is to be dependent on private means alone, without the aid of the public, the Act of last session must remain, so far as regards Hampstead Heath, a dead letter till the end of time.

THE PLEA OF INFANCY is one of those resources which, while in the abstract most honest men would consider it in the light of a fraud upon a creditor, is yet found in some cases to be a peculiar safeguard to parents and guardians against the improvidence of infants under their charge. And this side of the oft-mooted question of the honesty of such a plea was amply illustrated in the action tried on Friday, the 13th inst., in the Court of Exchequer. In *Bevan v. Viscount Newry* the plaintiff sought to recover the value of a cheque for £150 given by the defendant, when a boy of between eighteen and nineteen years of age, in payment for losses said to have been sustained by him at the game of tennis. The facts of the case, as well as the arguments of counsel, all went to show that the plaintiff, in conjunction with the proprietor and the marker at the tennis court, had allowed this mere youth to go on increasing his losses until they amounted to the sum named. It was, moreover, imputed to the plaintiff that the defendant had subsequently won a much larger amount from him at billiards, but that he had never paid that amount, nor had the defendant's then outstanding cheque been returned to him. If these men did not know they were acting most improperly in thus encouraging the reckless extravagance of a boy under nineteen years of age, one of them at least has been taught that lesson publicly, and when counsel for the defendant hinted that something very like a conspiracy to defraud had been resorted to, albeit his attempt to prove it failed, he very effectually held up to reprobation the conduct of Mr. Bevan, who could lend himself to such transactions as those revealed at the trial of this action.

Mr. Bevan was described as a banker, but we know not, nor is it important that we should know, his real description; we have no desire to hold him up for exhibition, but his failure points the argument in favour of such a plea as that of "infancy."

Whenever it is found that designing persons have been speculating on the weakness of a youth and the supposed wealth and tender-heartedness of his relatives to induce him to lay out his money in extravagant pleasures, or to lose it in gambling, then the plea of infancy may, with great propriety, be used to baulk the devourer of his prey, and whenever such a case occurs the failure of the plea would be matter for universal regret. Such a plea, too, in actions by tradesmen at the Universities, if it brought the judge to direct the jury as to what are necessities and what are not, and to strike out, so as to withdraw from their consideration, every article unfitted to the station and means of the infant, would frequently be of material service, and, indeed, we are not sure that it would not be expedient even to make it a punishable offence to supply goods on credit to persons *in statu pupillari*.

When an infant trader in the City of London incurs debts, custom allows the law to be enforced against him as if he were adult, and this custom is calculated to put those on their guard who might otherwise give too extensive credit to young men just starting in business there. If such an exceptional custom prevails in one limited locality, other rules of an equally exceptional character might be made for other places or for other people. Until, however, some new method is devised of protecting legal infancy from designing knaves and unscrupulous tradesmen, by punishing them for their folly beyond the mere loss of their money, the plea of infancy however objectionable in general, must be resorted to in certain cases.

IN A POST-OFFICE PROSECUTION at the Central Criminal Court, before the Recorder, on the 20th inst., the right to reply was called in question by Mr. Serjeant Ballantine. The Solicitor-General was concerned for the prosecution, and when he closed his case Mr. Serjeant Ballantine said he understood the Solicitor-General proposed to reserve his reply until the close of the address for the defence, instead of summing up at once. He felt bound to object to this course, on the ground that the right of reply in a Crown prosecution was limited to the Attorney-General. He admitted that the late Lord Chief Baron had expressed a different opinion; but he relied on a decision of Mr. Justice Byles in *Reg. v. Taylor*.

The Recorder said it had been repeatedly decided in that court that no distinction could be drawn between the Attorney and the Solicitor-General.

The Solicitor-General remarked that at the sessions before last the point was expressly decided by Mr. Justice Mellor.

The Recorder.—There is no distinction between the two law officers of the Crown.

Mr. Serjeant Ballantine said he had expected such a decision from the Recorder, but he had felt it his duty to take the objection, since the prisoner was placed in an extremely invidious position by one of the highest members of the Bar having the opportunity of replying upon any arguments that might be urged on his behalf.

THE EARL OF CARNARVON has taken a step which marks a highly important change in the position of the colonial churches in communion with the Church of England. In consequence of recent decisions of the Judicial Committee of the Privy Council, the Crown has, for some time past, ceased to issue letters patent for the appointment of bishops in colonies having independent legislatures. Lord Carnarvon has consulted the law officers of the Crown upon another important point, and they have advised him that a mandate from the Crown is not necessary to enable colonial bishops to perform the rite of consecration." This decision has been called forth by the recent election of Archdeacon Bethune to be coadjutor Bishop of Toronto, by a synod of that diocese. The consecration of the new bishop will now take place by the authority of the Metropolitan of Canada, given under his seal, and without any intervention of the civil power.

AT THE TRIAL OF A BOY at the Chelmsford Assizes for arson it was shown that two policemen had been to the house where the prisoner lived, and, after cross-questioning him for some time, one of the policemen said to the prisoner, "You know you have been telling lies all along. How did you do it?" The prisoner then said, in answer, "I put a lighted match in the rat hole." In summing up the case to the jury Mr. Baron Bramwell took occasion to remark on the conduct of the policemen. He said that in questioning the boy they acted most unjustly and unjustifiably. It was very unfair to assume the guilt of the prisoner and then to question him. It was no part of their duty. "I have no such power, the magistrates of the country have no such power, and is an ignorant policeman to have the

power of putting such questions?" He told the jury that they were to be quite sure that the boy out of terror did not say that he done it. They must be satisfied that he did it wilfully. The only evidence against the prisoner was his own confession extorted from him. Need we add that the child was acquitted?

The Manchester Courier informs us that Lord Westbury, Mr. Gladstone, and several eminent members of the bar, are said to be opposed to the proposal of the increase in the number of judges. This gives us some hope that the question will be well ventilated before anything decisive is done.

THE CASE OF *Tate v. Williamson*, 14 W. R. 449, which was heard before Vice-Chancellor Wood in February last, and was decided on appeal by the Lord Chancellor this week, forms an ample vindication of the great principle of equity that no man is permitted to derive an advantage from his fiduciary position to the detriment of those with whose affairs he has charge. The object of this suit was to set aside a sale of real estate made by the son of the plaintiff to the defendant, R. Williamson, on the grounds that he stood in a fiduciary position towards the vendor; and that in the treaty for the sale the defendant had not only taken advantage of the youth and inexperience of the vendor, and of the fact that the latter was without professional advice, but had misrepresented and concealed various facts connected with the value of the property; and that the price given was grossly inadequate.

The vendor had died intestate, and the plaintiff was his father and heir-at-law. The defendant, R. Williamson, the purchaser of the estate, was the nephew of the defendant H. H. Williamson, and had been associated with the latter in the management of the intestate estate.

About two or three years after the intestate came of age he was much involved in debt, and consulted the defendant, H. H. Williamson, the trustee, by letter, as to the means of paying off his liabilities. In reply he received a letter from the defendant, R. Williamson, appointing to meet him in London, and ultimately purchased the estate for a grossly inadequate price.

Vice-Chancellor Wood decreed the sale to be set aside, and that decision has been confirmed on an appeal to the Lord Chancellor.

In considering the limits within which a fiduciary relationship is held to exist, we find in the case of *Tate v. Williamson* several prominent features. The purchaser of the estate was not the trustee of the vendor, but had, by reason of his association and relationship with the actual trustee in his management and superintendence of it, become so far acquainted with its value as to form a desire to possess it. Being sent by his uncle, the trustee, to receive a statement from the vendor as to his debts, with a view to arranging the young man's affairs, he thereby becomes as it were the agent of the trustee. In order to prove the illegitimate character of the sale, so far as the purchaser was concerned, it was shown that previously to the interview just referred to, and apparently before any mention had been made of a sale, he had caused a valuation of the estate to be taken. That valuation was suppressed by the purchaser, although he knew the estate he was purchasing to be of far larger value than he was giving for it. Moreover, the purchaser could not plead that he was innocent of the charge of concealing the value, for when he attended his solicitor, with the vendor, for the purpose of signing the agreement for sale, that gentleman very properly refused to let the vendor sign the agreement, until he had consulted some professional adviser, or, failing that, the trustees of the property. The vendor and purchaser had, in consequence, gone together and seen Mr. Payne, another of the trustees; but he was only consulted by them as to the form of the agreement, and not at all on the point of adequacy of price. The vendor must have

been suffering at this time from delirium tremens, of which he soon afterwards died, and the defendant, R. Williamson, must have known that he could not, with propriety, become a purchaser of the estate under the circumstances detailed. Had the sale taken place to a stranger, we doubt whether, had he, being a purchaser, suppressed his knowledge of the extreme difference between the value and the price paid, it would have been upheld; but when there existed, in addition, a connection between the parties of a fiduciary character, as in *Tate v. Williamson*, it ought in all principles of equity to be set aside.

THE PRINCIPLE which prevents the exemption of lands and buildings devoted to charitable objects from assessment to the poor rates appears to have been founded upon a too rigid interpretation of the rule of law, which makes all lands and buildings liable to contribute to the relief of the poor. It is indeed true that, up to a comparatively recent period, an opinion prevailed that charity schools and hospitals and asylums, inasmuch as they were not the subject of beneficial occupation, but were only used for the purposes of properly distributing alms, were only liable to be assessed at a very low scale, and where it could be shown that no actual profit arose, as might arise in the case of a school, no tax of any sort was to be paid. The case of *Laughlin v. The Overseers of Saffron-hill*, 13 W. R. 678, raised the whole question of the liability to poor rates of national schools, and it must be admitted that most buildings devoted to charitable purposes come within the same principle. The schools at Saffron-hill had been erected on lands conveyed for the purpose to the minister and churchwardens of the district of St. Peter, in the parish of St. Andrew, Holborn, out of funds partly raised by means of voluntary subscriptions, and partly out of the Parliamentary Educational Grant. The pence paid by the children who attend the school do not meet one-half of the expenses, and the deficiency is supplied by voluntary subscriptions, and by grants from the Church Educational Society, and those made by Government on the annual inspection of the schools by the Government inspectors. Hitherto the schools had not been rated, but were now, together with two small rooms in the same building, respecting the rating of which there was no question, assessed to the poor rate at the rateable value of £56. On the authority of *Reg. v. Stapleton*, 12 W. R. 49, the Court of Queen's Bench decided that the school was rateable property, and that decision continues to be the correct interpretation of the law on this subject.

In the case of *Leith Harbour and Dock Commissioners v. The Inspectors of the Poor*, 1 L. R. H. L. Sc. 17, it was decided that lands held for the benefit of the public are not exempt unless held by the Crown or for the Crown.

Now, as regards hospitals and asylums, and such like kindred establishments, their case is much stronger; for with them it is the rule to be supported by charity, and it is the exception when the inmates contribute anything to the funds by way of remuneration or compensation. And yet hospitals are liable to be taxed on the same principle as national schools. By means of this liability to assessment for the relief of the poor, a certain injustice is committed, and it is on this ground, and on this alone, that an alteration should be made in the law, so far as it relates to the assessment for poor rates of buildings devoted to charitable objects.

All assistance given or bequeathed for charity implies that the recipients of it are poor persons whose resources do not permit them to supply themselves with the benefits these special means provide for their use and enjoyment. It might be said that what was originally intended for the poor could with propriety be taxed for such a purpose, but it must be borne in mind that apart from the large number of purposes other than the support of the poor, on which poor rates are now ex-

pended, the donors of charitable funds have ascribed them to special purposes and for the relief of special classes of distress, such as medical and surgical attendance for their sick, education for their young, and support for their aged, decrepid, and infirm members. If, then, the funds of these charities are diverted from their proper object, and are called upon to contribute to others of possibly an equally laudable nature, it appears very much like taxing the poor for the maintenance of the poor. It is as if a man should remove his money from one pocket to another, or from one bank to another, and try and believe himself the richer for the change. If one's charity is bestowed upon an individual he cannot be called upon to pay income tax in respect of the amount, but if one's charity is given for such a public object as a school it is liable to be expended for poor rates. A legacy left by a testator for the erection of a hospital or asylum pays a duty of ten per cent. to the State, and in addition to that the locality where the building is erected derives a permanent benefit by means of the sum for poor it subtracts annually from the funds of the charity. The ten per cent. operates perhaps as a sort of protective duty against the tendency which might otherwise be produced in testators to leave all their property to charitable objects, but subject to a secret trust; but no such consideration prevails concerning poor rates, and on the other hand a powerful reason exists for the exemption of charities from liability to that assessment. Repulsive as it is to most minds of ordinary constitution to contemplate the fact of having been over-reached in a transaction in which each of the two parties concerned has had equal opportunities, it is much more repellent to feel that what is voluntarily given to a particular object will be partly diverted to another purpose and not wholly expended in carrying out the intentions of the donor.

On this ground, if on this alone, we think it would be good policy to exempt all charities from liability to be rated. Were the fountain of charity so abundant that no rate would cause any impediment to its stream, the law as it stands might be left for matters to right themselves. The subject of this notice has been suggested by the fact that parish authorities are beginning to take active measures to assess at the full rateable value all schools and hospitals, and that subscribers are beginning to turn over in their minds whether they can effectually resist, or if they must withdraw altogether. The amount taken from charitable funds by means of poor-rates must be small indeed as an addition to the rate of any one parish, but may cause a large deduction from a fund which only exists in the benevolence of properly affected minds. In short the good done by retaining the law on this subject in its present state is not commensurate with the objectionable results it may bring about, and it is well worthy the consideration of the Legislature that an exemption should be made in favour of buildings supported solely by charity.

WE UNDERSTAND that Mr. John Martin West, the senior Commissioner of the Leeds District Court of Bankruptcy, who has held that post since the constitution of the Court in 1842, has tendered his resignation, which has been accepted by the Lord Chancellor. We learn, on good authority, that it is not intended that the vacancy should be filled up.

THE QUEEN has been pleased to confer the honour of knighthood upon William Hackett, Esq., Recorder of Prince of Wales's Island.

THE DEATH is announced of Walker Skirrow, Esq., Q.C., late Chief Commissioner at Manchester of the Bankruptcy Court. The deceased gentleman has now for some years been enjoying such ease and leisure as his infirm health permitted. He was called to the bar in Easter Term, 1810, and was a bencher of Lincoln's-inn.

CREDITORS AND SHAREHOLDERS.

It is much to be wished that the promised appeal in *Ship's case* may soon be carried into execution, in order that the decision of the House of Lords may set at rest the doubts existing in the public mind respecting the equity of duped creditors against duped shareholders. We have here two large classes of individuals, each of which has suffered cruelly by the frauds of directors and promoters. At present these great classes of sufferers appear to concentrate all their energies on endeavouring each of them to thrust the burden upon the other. When their mutual position has been definitely settled by the House of Lords—and apparently not till then—we may hope that they will turn their attention to visiting according to their deserts the infamous authors of so much misery. It would, perhaps, be unfair to blame either of these classes for neglecting this consideration, while the great contention between them is, at any rate, believed to be open to determination. In a pecuniary sense the results of the contention "shareholder v. creditor" are of far more importance to either party than the contingency of what they may be able to wring from those by whom they have been duped; and as long as the creditors of a swindled company believe that the shareholders are liable to pay them before they can be allowed to escape, so long are they justified in insisting on what they charge to be their right; and conversely, the shareholders are justified in resisting what they believe to be a claim unsanctioned by the law. We repeat that we can discover no dishonesty in the conduct of either party. If indeed creditors do not actually believe in the legality of their claim against duped shareholders, an opposition kept up merely for purpose of intimidation is unjustifiable, although the magnitude of the loss which has to be sustained, and the misery which too certainly has been entailed, may dispose us in pity to condone the struggles of members of either party against threatened ruin.

We need not remind our readers of what we have already printed upon this subject. In our function of commenting upon the legal aspect of the topics which form from week to week the subjects of popular discussion, we have been compelled to notice this important matter. We have done so from time to time, calmly and dispassionately, and, siding with neither of the contending parties, have merely considered it our duty to point out what in popular phrase might be considered to be "the law of the matter." Thus, when a contemporary in a position to know better informed the public that the contention of the shareholders against the creditors *must* fail, it became our duty to call attention to the fact that at present the course of judicial decision has run in the contrary direction; and conversely, when another contemporary, apparently devoted to the interests of the shareholders, contradicted our assertion that those who have purchased shares in the market cannot obtain rescission on the ground of the directors' fraud, it became our duty to point out that a decision which has not been reversed had many years ago ruled to that effect. In making these remarks we merely drew the attention of our readers to the views which the Courts of equity had, up to the present time, taken of the questions then in public debate.

Let us now examine afresh the mutual relation of the creditors and shareholders. We explained in our last volume (p. 1058) that the ignoring of creditors' equity against the repudiating shareholder has resulted from the abolition, by the Companies' Act, 1856, of the creditors' power of singling out and proceeding against the individual contributory. Under the law which subsisted before 1856 a shareholder was not allowed to plead misrepresentation in answer to a creditor who proceeded against him on *sicre facias*, and, on the other hand, a creditor who had taken no proceedings against a shareholder in that manner would not have been allowed to obstruct the shareholder's escape upon the ground that he might or would wish to proceed against him.

And now that the creditor can no longer confront himself with any one shareholder, the Court of equity has treated the contention of the creditor as it would have treated it under the old law, where no *sci. fa.* had issued against the shareholder seeking to escape. No, doubt, as we have before remarked, where the escape of one individual only is under discussion, no practical hardship results to the creditor; but where the bulk of the shareholders are in the same boat, and the case of one is the case of some hundreds more, it may simply make the difference to the creditor of receiving 2½d. instead of 20s. in the pound. Did this consideration occur to Lord Justice Turner, when he remarked in *Ship's case*, 13 W. R. 599, that creditors trust the company, and not individual members? It is worthy of remark that the Vice-Chancellor Wood, in a decision from which we cited a passage (*supra* p. 127), endorsed in the strongest language the Lord Justice's *dictum*. So strong an opinion, expressed by a judge of the Vice-Chancellor's eminent and acknowledged ability, is entitled to the greatest respect. Still it cannot, we think, be denied that there is something to be said upon both sides. Here are two conflicting moral equities; how shall we strike the balance so as to do the least possible injustice, and at the same time base our adjudication upon the most reasonable induction?

The principle in *Ship's case* has now been acted on in many cases, which of itself affords a presumption in favour of its being upheld by the higher court of appeal. The mere fact, however, of its having been followed by a series of assenting decisions, would not of itself induce the House of Lords to decide in its favour, if satisfied of its intrinsic invalidity. There is one argument in favour of the creditors, which has not, as far as we are aware, been raised as yet. It is founded in the distinction which subsisted under the old law between the creditor who had commenced proceedings against the shareholder and the creditor who had not. Would it not be strictly equitable to draw the line at the point of the winding-up the company? Where the company is not being wound up, the creditor has clearly no equity against the shareholder: this corresponds to the case of the creditor who had commenced no proceedings against the shareholder under the old law. But where the company is being wound up, may not the creditor (who, as well as the company, is represented by the official liquidator), be considered to be in the position of the creditor, who, under the old law, had commenced proceedings against the shareholder seeking to escape? We are supposing of course, that the winding-up has commenced *before* the application by the shareholder to be struck off the register. There is much to be said for this view. It would be no stretch of imagination to hold that the moment the creditor becomes represented by the official liquidator (through whom alone he can ever act upon the individual shareholders) he is placed in the position of the creditor who had issued his *sci. fa.* under the old law. If this view be not adopted, the result seems to be that the Act of 1856 has entirely taken away the creditors' power of obtaining payment from the escaping shareholder. On the other hand, if this view be taken, then the creditor will, upon the whole, be in a better position than he was under the old law, because, in exchange for his right against the one shareholder whom he had singled out by his *sci. fa.*, he will have obtained an equity against the whole of the shareholders who had not applied to be struck off up to the commencement of the winding-up.* This view seems to indicate a convenient and equitable point at which to draw the line, and to afford a means of reconciling the provisions of the old and new law. It may, however, be held that the new law has fairly abolished all possible right on the creditors' part to exact payment from the duped shareholder.

* Some question might, perhaps, arise as to whether the creditors' equity would date from the appointment of the official liquidator, or from the commencement of the winding-up. This would be more matter of adjustment in detail.

Possibly this was not the intention of the Legislature in framing the Act of 1856, but whatever be the change effected by the Act of 1856, as re-enacted by that of 1862, it must stand until repealed by the power that made it law.

Although the result of past decisions has been in favour of the shareholder, it cannot be denied that the doctrine that duped creditors have absolutely no right against duped shareholders bears very hard on the former. The Vice-Chancellor Wood, however, in the decision above alluded to, stated an additional reason for deciding against the creditors. "After all," his Honour said, "they know the provisions of the statute, by which anyone improperly put upon the register can apply to have his name taken off; and therefore no credit they may have given to the company can entitle them to say that a man improperly placed upon the register should be kept there." Subject to its being decided (as, for instance, by the adoption of the view above suggested of the effect of a winding-up) that the Act now in force permits the creditor an equity against the shareholders, this is undoubtedly correct.

If it be held that the Act of 1856 *has* abolished the creditors' equity then, no doubt, creditors must be taken to be aware of that fact when they gave credit to the concern. It seems to us that the matter will then be reduced this, that no one professing to be a prudent man will be justified in giving any credit whatever to a joint-stock company. Perhaps the consequence may be that joint-stock enterprise may thus be starved, as it were, into becoming a more upright business than it is at present. We must remember, however, that there are two kinds of pabulum with which joint-stock enterprise requires to be supplied. There must be a supply of shareholders and a supply of credit. If an amelioration can be enforced by rendering it not worth the public's while to give credit to companies, it can also be enforced by rendering it not worth while to subscribe for shares in companies.

These are considerations applicable only to the future, and not to existing contentions.

It may of course happen that the appeal in *Ship's case* will be decided upon some ground detached from the question we have been discussing; should this happen, it will certainly be a public misfortune. If the decision turns upon that question, and the principle laid down in *Ship's case* is affirmed, or, in any case, if that principle remains law, the matter will, we think, demand a reconsideration by the Legislature. Considering the length of time which has elapsed since *Ship's case* was carried before the Lords' Justices, we think it is to be hoped that their decision may be affirmed, and that the matter may then immediately become the subject of legislation. It certainly seems fairest that existing contentions should be determined in accordance with subsisting decisions, and then that a reconsidered law should be provided for future ones. An Act to amend the Companies' Act, 1862, would be a great boon, and there would be ample room for its provisions upon subjects other than that which has furnished the theme of the present article.

THE LAW OF SPECIAL DEPOSITS.*

My opinion has been requested upon the degree of responsibility and risk incurred by gratuitous depositaries and the risk of loss to depositors who make no compensation. The rule of law is that a depositary who receives no compensation is responsible only for gross neglect. "But in every case, good faith requires that he should take reasonable care; and what is reasonable care, must materially depend upon the nature and quality of the thing; the circumstances under which it is deposited; and sometimes upon the character and confidence, and particular dealing of the parties." *Story's Bailments*, § 62; 14 S. & R. 275. "Every depositary must be presumed to undertake for reasonable care with reference to the nature of things bailed." *Ib.* § 66. "In the case

of diamonds, . . . the depositary would be liable for gross negligence, even though his own were left in the same place, since such articles are usually kept in more secure places." *Ib.* "The true way of putting cases of this nature is, to consider, whether the party has omitted that care, which bailees without reward usually are understood to take of property of the like nature." *Story*, § 67.

The nature and quality of the things usually deposited in the vaults of banks, are small packages with unknown contents of great value, as gold, silver, jewels, and certificates of public or corporate loans, often payable to bearer; and the fact of the depositor's seeking such a depositary indicates that there is great value and risk in the thing deposited; and that it should be placed in a vault, under lock and key, where none but the trusted officers of the bank will have access. See *Story*, § 79, 97. This is demanded "by reasonable care;" by "the nature and quality of the thing;" and by the "character and confidence," belonging to or begotten by the depositary. The depositor has a right to expect the depositary to take the same care of the things deposited which he takes of his own things of the like nature and value.

Having taken this reasonable care a gratuitous depositary is not responsible for theft or robbery: *Story*, § 71, 72. Though this be the rule; and though the depositary may have in fact observed the care required by law, there may a peril arise from the difficulty in making proofs; and from the fact that different juries may take different views of the proofs. The depositary assumes two obligations: first, that he will keep the thing with reasonable care; secondly, that he shall, on request, return it to the depositor: *Story*, § 61. The entrusted package may be missing, and no one can or will explain how it has gone. The owner has demanded it and brought his action, and proved the deposit and the value of the contents. The burden of accounting for it has devolved upon the depositary, and he cannot prove it taken under those circumstances which excuse him from liability; and is adjudged to pay its value: *Beekman v. Shouse*, 5 Rawle, 190; *Beardslee v. Richardson*, 11 Wend. 25, where the judge says, "Defendant, I think, would have been bound to account for the loss, and to indemnify the plaintiffs, unless he could show the property lost, without fault on his part; that is, without gross negligence."

There may have been theft with that secrecy which affords no proof; or delivery over to the depositor's agent without receipt, and without memory of the fact, and that agent has concealed the fact of such receipt; and the depositary is brought into an unjust liability merely from inability to make the required proof. And the officer of the bank may by mistake make delivery to a wrong person, or to a supposed agent who was not an agent. "To throw the proof on the bailor, it is necessary that the bailee should show clearly how the goods were lost." *Clark v. Spence*, 10 W. 335.

On the other hand the depositor incurs risk from inability to make the requisite proofs. The books of the bank or its officer may suffice to prove the deposit of the package or case, but not its contents; for it is sealed and these are known, perhaps, and most probably, but to the depositor; and he cannot be a witness for himself to prove those contents. *Clark v. Spence*, 10 Watts, 335; *Bingham v. Rogers*, 6 W. & S. 495.

For the mutual security and safety another grade of bailment is requisite, with explanation of contents of packages and cases deposited, with clear evidence available to both contracting parties. Deposits for safety for a consideration paid gives rise to a responsibility on the part of the depositary of an obligation for ordinary diligence, and consequently for losses by ordinary negligence: *Story* § 442. To this degree of responsibility may be added, by contract, that of an insurance against all risks. With full knowledge of the subject of deposit, and each party in possession of clear evidence of the fact of deposit and the value of it, and a safe system of

* From the *Legal Intelligencer*.

written receipts both upon deposit made and the delivery, nearly all the risks of the existing method of gratuitous deposits may be avoided; the depositary receive a compensation that will indemnify against all costs and losses; and the depositor have a certain reliance and security for the ascertained value of his deposit.

ELI K. PRICE.

THE CERTIFICATE TAX.—In the very amusing reminiscences of Dean Ramsey he mentions that there was an old lady of Montrose, Miss Helen Carnegie, who had a wholesome aversion to taxation. One day, receiving a notice of such payment, signed by the Provost (Thom), she broke out, "I dinna understand tha taxes; but I just think when Mrs. Thom wants a new gown the Provosts sends me a new tax paper." Now, the worthy Miss Carnegie may have had an "ignorant impatience of taxation," according to the doctrine of statesmen, but there are imposts imposed year after year, not because they are inherently just, but because the objects of them can bear them, or are reluctant to complain. Why should solicitors and attorneys be made the objects of class legislation? They pay largely in stamp duties before being admitted, and now that there is such a strict examination before being admitted to discharge their important judiciary duties, the pretence that a pecuniary tariff was desired becomes wholly exploded. There used to be, up to the last century, in Cyprus, this singular principle of taxation, that the governor might impose the burthen upon the bearers of a particular name, and no better reason can be assigned for continuing the impost upon the body in question.—*Saunders' News Letter.*

EQUITY.

Minton v. Kirkwood, L. J. 15 W. R. 116.

This case, which recently came before the Lords Justices, raised a point of some interest to solicitors. It was a suit for the specific performance of a contract for the purchase of land, the vendor being the plaintiff. The purchaser resisted performance on this, among other grounds, that the agreement was not binding upon him, because the conditions contained in it were unusual, at any rate in a sale by private contract which this was. The same solicitors acted for both parties, and they sent the agreement in question to the purchaser for his signature, accompanied by a letter in which they stated that it might appear lengthy, but that it only contained the stipulations usual in such cases. It was contended that some of these stipulations were unusual, and that they were for the vendor's benefit; that the solicitors must be taken to have acted as the vendor's solicitors in sending the agreement to the purchaser for his signature, and that the representation that the conditions were usual was therefore a misrepresentation on the part of the vendor which would invalidate the contract. The Court, however, affirming the decision of Vice-Chancellor Stuart (14 W. R. 274), held that the agreement was binding on the purchaser. With reference to the position of the solicitors, Lord Justice Turner said: "The contract was prepared by the defendant's solicitors and sent by them to him for his signature, and it would be rather a strong thing to say that he was not bound by the terms of the contract. The argument that he was not so bound had been founded upon the statement, contained in the letter sent by the solicitors with the contract, that the stipulations were such as are usual in such cases, and that this was in fact a misrepresentation which must, under the circumstances, be taken to have been made by the vendor. The writers of that letter had, however, duties to perform to both the parties to the contract: they had to prepare the contract on behalf of the vendor, and to approve it on behalf of the purchaser, and that letter must be taken to be an approval on behalf of the purchaser. If the contract had been improperly approved, the purchaser would have a remedy against the solicitors.

I do not mean to say that there might not be a case in which, if an agreement had been prepared by the same solicitors for both parties, the Court would refuse to enforce it on the purchaser, supposing the terms to be utterly unreasonable. But that is not the present case."

THE COMPANIES ACT, 1862, s. 102—CALLS ON CONTRIBUTORIES.

Re The Contract Corporation (Limited), 15 W. R. 49.

We have already briefly adverted to the above case (11 S. J.) 21 and we now recur to it for two reasons: first, because the decision is one which at first sight appears to bear with some hardship upon those contributors of the company who happen (we might almost say unfortunately happen) to be solvent; secondly, because, whatever may be thought of the practical justice of the decision, one of the reasons assigned by one of the learned judges for the conclusion come to, appears to us, if we may respectfully say so, a reason that will not bear close examination. The facts of the case were shortly as follows:—

At the time when the winding-up order was made the company was in a hopelessly insolvent condition; all its paid-up capital had been expended, while its assets were of no value whatever, and its debts and liabilities amounted, upon the lowest estimate, to a considerable sum. The usual advertisements to creditors were issued, and in answer thereto claims to the amount of more than £850,000 were carried in to the liquidator. It was admitted that to the extent of £50,000 at least these claims could not be disputed, but it was said that a large proportion of the remainder were in respect of accommodation bills which did not bind the company. These latter claims had not yet been established, and it was said that there was a *bond fide* intention of contesting them. The list of contributors having been partially settled, the liquidator proposed to make a call of £30 per share upon the persons who had been placed thereon, and the Vice-Chancellor ordered a call of that amount. From this order some of the contributors appealed, alleging that the call was excessive in amount. The liquidator stated it as his opinion, based upon his professional experience, that it was probable that about half of the claims, (*i.e.*, claims to the amount of £400,000) would be ultimately established, and he further stated that he did not anticipate that the proposed call would produce more than £150,000. It was contended on behalf of the appellants that section 102 of the Act, which gives the Court power to make calls on the contributors for the purpose of satisfying the debts and liabilities of the company, must be taken to have meant proved debts and liabilities, and not mere claims which might upon investigation turn out to have no foundation; and that, looking at the amount of claims admitted in the present case to be valid, the call which had been made was excessive in amount. The Court, however, without calling on the counsel for the official liquidator, affirmed the Vice-Chancellor's order. Lord Justice Turner is reported to have said—"It was, however, said that most of the other claims (*i.e.*, beyond those admitted to be valid) would be contested. But it did not therefore follow that no call ought to be made with a view to meet those claims in case they should be established. It should be remembered that, after the winding-up had commenced, a creditor could not sue for his debt without the leave of the Court, and the Court would be placed in a very difficult position if it were to refuse leave to a creditor to sue without providing any means for the payment of his debt. Moreover great changes might take place in the position of the contributors if the call were deferred. Unless therefore the Act were explicit against it, he thought it was the duty of the Court to make some provision for the payment of the debt. It had been argued, that, upon the true construction of section 102 of the Act, no call could be made except for the purpose of paying debts and liabilities which

had been established. That was not his opinion on the construction. The section in question empowered the Court to make calls at any time after the making of the winding-up order, and therefore immediately after that order was made, at a time when it was clear that the debts and liabilities could not have been established. The section must therefore have meant contingent debts and liabilities."

We venture to think that his Lordship's reasoning upon the construction of the section in question is fallacious. The section, it is true, gives the Court power to make the call at any time after the winding-up order has been made, but upon whom? "Upon all or any of the contributories for the time being settled on the list of contributories." Therefore if, on the one hand, it be said that a call may be made before the debts are established, because the section gives power to make it at any time after the winding-up order; it may with equal force be replied, on the other hand, that a call cannot be made till some one at least is settled on the list of contributories. We believe that the practice in winding-up is first to issue the advertisements to creditors to send in their claims, and, after the claims have been sent in, to settle the list of contributories. It seems, therefore, to us that no weight can be attached to the argument used by his Lordship with regard to the period at which the section authorises the Court to make a call. We think, however, that the other considerations to which we refer are amply sufficient to support the judgment of the Court. The policy of the Act is to secure an equal payment of all the debts of an insolvent company, and to effect this object it forbids a creditor to have recourse to his legal remedies unless with the sanction of the Court which has the conduct of the winding-up. Surely then if the Court refuse to give this sanction it ought, as the learned judge says, to provide some means for payment of the debt. If then in the opinion of the official liquidator, who may be supposed to view the case impartially as between the debtor and the creditors, a call of given amount be necessary, the Court ought not to overrule his opinion unless upon very strong grounds indeed. It may appear to be, and no doubt in some cases is, a very great hardship upon the contributories to meet the call, but that hardship is certainly not one for which the creditors are responsible; and it would be a still greater hardship if the creditor were to be deprived of what is justly due to him. The possibility of changes in the position of the contributories, which is also referred to by Lord Justice Turner, seems to us a very important consideration. While the creditors are establishing their claims, it is quite possible that the persons liable to contribute to satisfy those claims may be effectually making away with the means of paying any contribution at all. It seems therefore only just that the Court should act, as it were, as a stakeholder, and prevent the wasting of the only funds which may be available to meet the alleged claims in case they should be established. While it performs this duty of course it will be careful that the funds thus placed under its control shall be duly restored to the contributories in case the claims are not ultimately established. Meanwhile, no doubt, much suffering may be inflicted upon the contributories, but that is only the natural consequence of the position in which they have placed themselves, and the Court cannot be held responsible for such a consequence.

REVIEW.

A Chart of Family Inheritance, according to Orthodox Moolummudan Law, with an explanatory Treatise. By ALMARI RUMSEY, Barrister-at-Law. London: William Amer. 1866.

We welcome with pleasure a little book which adds something to our knowledge of the laws of so considerable a portion of our fellow subjects as the Moolummudans of India, (in deference to our author and other legal authorities, we have adopted his method of spelling the word

Mahometan although we can hardly refrain from making a protest against it), and which, at the same time, will supply those who administer the laws in that country, and those engaged in appeal cases before the Privy Council here, with a ready reference to the law on the particular subject of Moolummudan inheritance. The object of the book, as we gather from the opening chapter, is to simplify the method of computation by which the intestate portion of a Moolummudan's estate is divided amongst those entitled; and to supply us with an easy guide to the principles and rules which lead to the ascertainment of the proper distributees, within the compass of a chart and a few short explanatory chapters. In both points we think Mr. Rumsey has succeeded, and we may add that his arrangement generally seems more methodical than that of the older and larger works which comprise the law on these subjects. For working the refined and complicated canons which regulate the division of Moolummudan property, our author has applied the principles of European arithmetic in lieu of the seven empirical rules which are found in Mr. Macnaghten's well-known work, and Mr. Rumsey's charts and definitions certainly help us to the solution of the (to us) very difficult problem as to who a Moolummudan's "true grandmother" may be, in a way which, to say the least, Mr. Macnaghten's and Mr. Neil Baillie's very valuable works failed to do. We are inclined, however, in the interest of practitioners and civil service judges in India, to whom a good handbook of Moolummudan law would be invaluable, to regret that the work before us embraces so small a field, and we trust, that should the work reach a second edition, the author will enlarge his undertaking by dealing with the rights of those taking under the custom of adoption, and under some other exceptional causes of succession. The former custom prevails indeed so extensively in India that we are inclined to think the book may miss one of its most useful fields without it. We commend the book to those of our readers whose attention is any way directed towards the Moolummudan law of inheritance, as one which cannot fail to be useful both in the absence and in the presence of the few large and expensive works now in use.

We cannot help adding that we think Mr. Rumsey might have assumed a little greater familiarity on the part of his readers with the details of simple multiplication than he seems to have given them credit for. We scarcely desire to be told three times in two pages that

$$\frac{1}{6} \times \frac{1}{6} \times \frac{2}{3} = 1.$$

COURTS.

COURT OF CHANCERY.

(Before the LORDS JUSTICES.)

Dec. 19.—Mr. Bacon inquired whether their Lordships proposed to sit on Saturday.

Lord Justice TURNER said that they were desirous of consulting the convenience of the bar, and the Court would therefore not sit on Saturday.

(Before Vice-Chancellor STUART.)

Dec. 14.—*Re Financial Insurance Company.*—Mr. Bacon, Q.C. (Mr. J. N. Higgins with him) appeared upon a petition to wind-up this company. The petitioner was a judgment creditor for upwards of £2,900, who on a *f. fit.* obtained only about £200. A resolution had been come to to wind-up voluntarily under the supervision of the court, but subsequently a meeting of creditors had been held, at which it had been decided to raise a sum of £10,000 and carry on the concern.

Mr. Roxburgh for a creditor, asked for an order to wind-up compulsorily.

Mr. T. A. Roberts, for shareholders, would be content with a voluntary or compulsory order.

Mr. Druce, for the company, asked for an order to wind-up under supervision.

Mr. Greene, Q.C. (with whom was Mr. Graham Hastings) opposed any order to wind-up; and said the company had a great many agents all over the country, and was in receipt of premiums amounting to £12,000 a-year. It had also assets worth £36,000, but not capable of being immediately realised.

The VICE-CHANCELLOR—Will you pay the petitioning creditor.

Mr. Roxburgh—If I am paid I shall be quite satisfied.
Mr. Greene—If the petition stands over, I have no doubt we shall be able to arrange matters.

The VICE-CHANCELLOR said the company was not able to pay its creditors; and made an order to wind-up voluntarily, under supervision.

Mr. Greene then applied for his costs, but the VICE-CHANCELLOR refused to allow them on the ground that the creditors' opposition had been unsuccessful, and had put the company to unnecessary expense.

(Before Vice-Chancellor MALINS.)

Dec. 19.—His HONOUR said that, subject to anything "very pressing," in which event he would attend, he should not sit on Saturday. There was a summons coming on which had occupied a year in chambers which might last. The short causes must be in the papers on Friday after the unopposed petitions.

COURT OF EXCHEQUER.

On Wednesday morning the Court sat in a highly decorated little apartment, usually devoted to the accommodation of the aldermen, but in which it is scarcely possible to conduct with decency the business of a court of justice. His Lordship was seated at the head of a small table, the jury were placed in a straggling row on his left, while of the six seats appropriated to the learned counsel three faced and three were turned from the jury. The witnesses under examination were elbowed by a dense crowd of unfortunate persons who were compelled to stand for hours breathing the vitiated atmosphere which filled the room, as, in the event of their leaving the room for a moment, the police refused to re-admit them.

CENTRAL CRIMINAL COURT.

The Recorder, in charging the grand jury, said he observed in the calendar a charge against a woman named Emily Norris of the murder of her newly-born child. Prosecutions of this kind had lately been of frequent occurrence, but he did not remember that a single conviction had taken place, nor, indeed, was it likely that there would be as long as the law remained in its present state.

(Before Mr. PAYNE.)

Frederick Jarvis and George Davis, constables of the N. division of police, convicted last sessions of an assault upon Henry Cramphorn, were brought up for judgment.

Mr. Besley appeared for the prosecution, and Mr. Edmund Palmer for the defendants.

When the defendants were placed in the dock, Mr. Besley pressed for a severe sentence, and also expressed a hope that the prosecutor would be reimbursed some of the costs to which he had been put. The Rev. T. Davis Lambe, rector of West Hackney, gave both the prisoners an excellent character during a period of two years. Mr. Superintendent Mott, of the N. division, also gave them a good character, and said there had been no complaint against either of them.

Mr. PAYNE, in passing sentence, after recapitulating the circumstances, said, "Police-constables are often placed in very trying positions, and may always rely on the protection of this Court, provided they conduct themselves with due temper and forbearance; but they will look in vain for that protection where, as in the present case, they have recourse to unnecessary violence. Policemen having charge of a prisoner are not justified in using their truncheons in order to save themselves trouble; or for the purpose of punishing a prisoner for making resistance; and are only justified in using them when no other means are left of protecting themselves from injury, and preventing their prisoner's escape. In the present case I cannot see any necessity for taking Cramphorn out of the house after it had been ascertained that he really lived there, merely on a charge of assault. The proper course would have been to obtain a summons, followed by a warrant if required. There is no doubt upon the whole case that improper violence was used by the police, but, under all the circumstances, considering the difference of opinion among the first jury, the cautious and limited verdict of the second jury, the previous good character of the policemen, and the injuries which they also sustained, I think that the justice of the case will fairly and properly be met by a moderate sentence of imprisonment, and I have the satisfaction of being able to say that the

learned Assistant-Judge agrees with me in this view. If the jury had found the policemen guilty upon either of the more serious counts, I should have felt it my duty to pass a severe sentence upon them, but they declined to do so, though the issues were put separately and plainly before them. I have only for the protection of the public to give reasonable effect to the verdict which they have pronounced, and therefore the sentence upon you, George Davis, and upon you, Frederick Wootton Jarvis, is that you may be severally imprisoned and kept to hard labour in the House of Correction for three calendar months.

(Before the RECORDER.)

Dec. 19.—Mr. Cooper applied to the Court to allow the defendant Matthew Hayes, the constable who was convicted of perjury at the last sessions of the Court, to be admitted to bail.

Mr. Sleigh did not oppose the application.

The RECORDER said that he was glad of this opportunity of expressing his opinion that there were no grounds for complaining of the manner in which the prosecution had been conducted, or of the motives that had led to it, and it appeared to him that if a master believed that anyone in his employ had been falsely charged with an offence, he had a perfect right to protect him, and to provide funds for that purpose if it was necessary. He then ordered the defendant to enter into his own recognizance in the sum of £300, and to find two sureties of £250 each for his appearance to receive judgment when called upon.

(Before the COMMON SERJEANT.)

Dec. 18.—Richard Joshua Davies, who was convicted at the last sessions for perjury in making false affidavits with a view to getting persons excused from service as jurors, was brought up for sentence. A man named Mayhew, in conjunction with whom he was to have been tried for conspiracy, had, it was stated, died in Newgate while awaiting his trial.

The COMMON SERJEANT remarked that the jury had recommended the prisoner to mercy, because they thought he had been the tool of Mayhew, and had expressed an opinion that the subscribers to the association ought to stand in the dock with him. In this he quite agreed, for it was disgraceful that persons should enter into organization to evade the duties to which they were justly liable. Under all the circumstances the prisoner would be sentenced to one month's imprisonment.

ASSIZE INTELLIGENCE.

MIDLAND CIRCUIT.

LEEDS.

Dec. 15.—In opening the business here on the 14th inst. Mr. Justice Lush said there was six cases of robbery with violence on the highway. That was a crime which he was sorry to say he had found recently on the increase in these northern counties. It was a crime which was calculated to excite terror and alarm among peaceable and well disposed persons, persons disposed to that kind of crime could not be too often or too emphatically dealt with, with a view to its repression and the infliction of corporal punishment in addition to the other severe punishment which alone, until lately, was assigned by the law to that offence. It was right that such people should know that the extra kind of punishment which the law authorised would be put in force against them, in order to put down a crime so detrimental to the peace and security of society.

WESTERN CIRCUIT.

TAUNTON.

(Before Mr. BARON BRAMWELL).

Dec. 14.—Mr. Baron Bramwell opened the commission for holding the special assize for the county of Somerset yesterday afternoon, and afterwards went to church.

This morning the court was opened at half-past ten. The business is light.

The learned judge, in his charge to the grand jury, said there were three cases in which he could not render them any assistance, for the depositions were so badly written that he could not read them. He had tried last night by gaslight, and he had again tried this morning by daylight, and younger eyes than his had made the attempt, but without success. Depositions should be written plainly.

* This is the person whose case we noticed last week.—ED. S. J.

GENERAL CORRESPONDENCE.

VERDICTS OF FELONIES.*

Sir,—I copy the following intelligence from one of the morning papers:

The body of William George Williams, who was declared a *felo de se* by the verdict of a coroner's jury at Guy's Hospital on Friday evening, was buried privately at Norwood Cemetery before midnight. The corpse of the self-murderer Williams was placed in a deal coffin, upon which his name was written with chalk. About nine o'clock at night the coffin was put in a common market cart, and conveyed to Norwood. When the cemetery was reached it was necessary to send to a public-house for a couple of grave-diggers. These men speedily dug a hole under some lime trees at the south-east corner of the cemetery, and then dropped the coffin into it without ceremony. The only light the diggers and their attendants had was supplied by two or three dull lanterns.

Permit me again through your influential journal to enter my earnest protest against such barbarities. Can the act of suicide be considered as a crime in the legal definition of the term? Is it an offence that can be properly deemed cognizable by the civil magistrate? The attempt to cast obloquy and disgrace on the body of a suicide is a most indefensible and unphilosophical proceeding. The wretched man by his own act has placed himself beyond the vengeance of the law. He has anticipated its operation and made himself amenable to the highest tribunal, viz., that of his Creator. No human penal enactments, however stringent they may be, can affect him. By verdicts of *felo de se* the innocent relations of the suicide are disgraced and branded with infamy, and that too often on evidence of an *ex parte* nature. It is monstrously unjust, inhuman, and unnatural that the law should so punish the innocent family of a man who, in a moment of frenzy, terminates his miserable existence. It was clearly established before the alteration of the law respecting suicide that the fear of being buried in a cross road and having a stake driven through the body had no obvious effect in decreasing the number of suicides.

When a man in a sound state of mind contemplates an outrage of the law, the fear of punishment has, in a majority of cases, a deterrent effect, but the unhappy person who is driven by feelings of despair or mental anguish to lay violent hands upon his own life is not amenable to such influence.

FORBES WINSLOW, M.D.

EXAMINATION OF ARTICLED CLERKS.

Sir,—I presume in the interests of the cause I advocate I must, in some way or other reply to the second letter of your "growling" correspondent, although upon the grounds that "where ignorance is bliss 'tis folly to be wise," I would rather permit the matter to rest with his letter, and allow him to retire amid the charms of the victory he must have imagined he was achieving when writing his last letter. I wrote my last letter with the most sincere and philanthropic desire to enlighten "A Growler" upon a subject of which he appeared to be ignorant. He desired to know whether it was true that some persons had been excused the preliminary, and I gave him the information, and expressed my opinion in a plain and courteous manner. It is astonishing with what rapidity the "scales" have fallen from the "Growler's" eyes, and how speedily he has become able to write so freely and positively, and with so much brilliant sarcasm, as to the actions of the judges, "cliques," interest, and other matters relating to a subject about which he had previously been honest enough to express his ignorance. From what source does "A Growler" derive his information as to the clique to which he refers? I should like to know, and would gladly join most earnestly in an effort to abolish such clique, because I think with "A Growler" that it is wrong to break the rule in favour of one and not of all those who, in accordance with the terms of my last letter, deserve to be excused the preliminary. I shall not enter into the question of "pluck" or "faint heartedness," but will just state that I know of three persons who have been excused the preliminary and become articled, and having had time wherein to accomplish the task by degrees, and knowing it to be essential to be well up if they mean to shine as brilliantly in the profession as your classical correspondent "A Growler," have since qualified themselves to pass a much

more severe examination both in English and Latin, than that required to enable a candidate to pass the preliminary. It is all very well for "A Growler" to write of a clerk who wishes to get articled at once, and with whom time is of the utmost importance, and who has duties of practice daily crowding upon him educating himself "as Cobbett did or as _____" or anybody else did, but it would be far better if "A Growler" could state truthfully that he had himself accomplished the task. His opinion would then be received with rather more credit than is at present given to it, as coming from one who is jealous because some gentlemen who have served many years in the profession should have been excused the preliminary, and thus gained an advantage over him. The illustration as to the course an attorney has to take if he wishes to go to the bar is thoroughly inapplicable. If an attorney wishes to go to the bar the rules are laid down and he knows what he has to do, and therefore ought to do it; but supposing that after such attorney has commenced to study for, and before he has been called to, the bar, new regulations are made, then I contend upon the principle laid down in my last letter, he would be entitled to be "called" under the old regulations, and without having to conform to the new ones, and it is very uncertain whether we should find one barrister so "selfish" as to call the right of such attorney into question.* I am as anxious as "A Growler" or any other person to sustain the reputation of the profession, and would to my utmost ability oppose the admission of unsuitable persons, but I maintain that the interests of the profession would rather be promoted than prejudiced by the admission of faithful, clever, intellectual, and respectable clerks (who entered the profession sometime before the new regulations were made), without the necessity of their previously passing the preliminary examination.

In conclusion I venture to advise "A Growler" to cherish a more charitable and liberal-minded feeling towards those who have, according to the tenor of his letter, been less fortunate than himself, a position which it is probable he owes to his ancestors rather than to his having educated himself "as Cobbett did."

PHILANTHROPIST.

THE BANNS OF MARRIAGE.

Sir,—At the Visitation held at Farringdon on the 6th inst. the Bishop of Oxford gave his admonition to the clergy assembled, that henceforth they were to publish the banns of marriage, not after the Second Lesson in the Morning Service, but immediately after the Nicene Creed, when other notices are usually given.

The Bishop added, that any clergymen who, after this admonition by his Bishop should continue to publish the banns after the Second Lesson in the Morning Service would subject himself to the penalty of transportation.

As the charge was delivered in my own church, and in the presence of many of my parishioners, I wish to call attention to a subject which seriously affects the laity, as well as the clergy, and on which I am unable, as at present advised, to comply with the admonition of my diocesan.

The question is simply a legal and not a doctrinal one, and I trust that some of your readers will set me right if I err by a misreading of the point at issue.

The case, then, I believe stands thus:—The rubrics of the publication of banns in the earlier Prayer-books required that they should be published three several Sundays or holy days, in the time of service, the people being present, after the accustomed manner. In 1661, the time of service was declared to be immediately before the sentences of the offertory.

This rubric has been generally supposed to have been set aside by the Marriage Acts (the 26th of Geo. 2, cap. 33, and the 4th of Geo. 4, c. 76), which direct that "the said banns shall be published upon three Sundays preceding the solemnization of marriage, during the time of morning service, or of the evening service (if there shall be no morn-

* This would apply to clerks articled before the new rules, though not admitted; but not to clerks seeking to be articled, who are as much new comers into the profession as an attorney seeking to be called to the bar. Could such attorney complain of being compelled to submit to a rule introduced after he had been admitted an attorney, but before he had applied for admission into an Inn of Court? On the general question raised by these letters we express no opinion, but we desire to keep the issue (which is a very important one) distinct.—Ed. S. J.

ing service in such church or chapel on any of those Sundays upon which such banns shall be published), immediately after the Second Lesson."

Soon after the publication of the Act the 26th of Geo. 2, c. 33, the rubric after the Nicene Creed, whether by proper authority or not, was altered, the clause directing the publication of the banns at that time being expunged, and the first rubric in the form of solemnization of matrimony was also changed to its present wording, so as to meet the requirement of the recent Act.

It is argued, I am aware, that the alteration of the said rubrics is null and void, because it was not made by the enactment of Convocation, whose power of legislation had been at that time suspended; but it may be fairly assumed, in answer to such an argument, that the alteration not only must have received the sanction of the Crown, but also the assent of the Episcopal Bench, and the tacit approval of both Houses of Convocation, as neither bishops nor clergy seem to have made any objection.

The Act 4th of Geo. 4, c. 76, confirms the above-mentioned Act of Geo. 2, as to the time of the publication of banns; and the change as to the time of the publication thus prescribed by those statutes has been, I believe, universally carried out, nor has any doubt been raised for more than a century as to the interpretation of the statute in this particular until the charge of Archdeacon Thorp, a few months ago, and the more recent charge of the Bishop of Oxford.

As early as the year 1759 we find Wheatley saying,—“ It is ordered by late Act of Parliament that all banns of matrimony shall be published immediately after the Second Lesson,” and thus, from his days to the present, this practice has prevailed.

I will, in conclusion, ask three questions:—

1. Is it possible that a change should have been made in every diocese as to the time of the publication of the banns on the passing of the Act of Geo. II., and that the rubrics should have been altered to meet the requirement of the said Act, unless all this had been done in accordance with the law, and with that authority of the Crown which is in all causes, ecclesiastical and civil, supreme?

2. Can any rubrics be supposed to override the statute law?

3. Would not any clergyman who should determine to publish banns, not after the Second Lesson, but before the offertory, lay himself open to legal proceedings for the violation of the statute 4th of Geo. 4, c. 76?

HENRY BARNE.

The Vicarage, Farringdon, Dec. 13.

[Mr. Barne seems to us to put this matter on its true footing. How any unprejudiced person can read the terms of the statute as set forth by Mr. Barne, and maintain that the words “immediately after the second lesson” apply only to the evening service, passes our comprehension.

The question, whether the rubric was altered by competent authority or not, we consider perfectly immaterial, as, even if it remained in the old form, it could not avail against an Act of Parliament.

Mr. Barne's three questions we answer as follows:—

1st. Possibly that might be so, because the point was of no earthly importance to anyone.

2nd. Not unless the statute was anterior to 13 Car. 2, in which case the Rubric might, *under and by virtue of the Act of Uniformity*, be held to supersede it.

3rd. Most probably. But if the variation were made in a *bond fide* belief in the accuracy of Archdeacon Thorp's curious construction of the Act, it would be found very difficult to obtain a conviction.

We may add that, unless “*transportation*” be used as synonymous with “*refusal of promotion*,” the clergy of the Diocese of Oxford need not fear the terrible future threatened them by the worthy Bishop.

On this subject the following letters have appeared in the *Times*. It will be observed, in reference to the Act, that Mr. Davenport misquoted it.—Ed. S. J.]

Sir,—In Mr. Burgess's letter in the *Times* of to-day he says that the Act 4 Geo. 4, c. 76, “does not allude to the rubric.” This is a mistake. The Act says (section 2):—[Here follows the section.] It appears, therefore, that the Legislature had the rubric expressly in its eye, and enacted that notwithstanding it the banns should be published “immediately after the Second Lesson.” It is impossible to

read the words of the Act and put the interpretation upon them contended for by the Bishop of Oxford and Mr. Burgess without straining them in the most “non-natural” sense. No lawyer can have a doubt upon the point. I may mention that the Act 25 Hen. 8, c. 19, entitled “The Submission of the Clergy and Restraint of Appeals,” provides (section 2) “That no canons, constitutions, or ordinances shall be made or put in execution within this realm by authority of the Convocation of Clergy, which shall be contrariant or repugnant to the King's Prerogative Royal, or the customs, laws, or statutes of this realm.” The Act 4 Geo. 4, c. 76, overrides the rubric, and to disobey it is to be guilty of a misdemeanour.

Your obedient servant,

W. FORSYTH.

Sir,—I desire respectfully to request you to allow me to reply to the letter of Mr. Leinster Goodlake touching the Bishop of Oxford's counsel as to the “due” time for publishing banns of marriage.

The Act 4 Geo. 4, c. 76, is the one to which the bishop refers; but Mr. Goodlake does not correctly quote his Lordship.

That Act (section 2) legalises the publishing of banns “immediately after the Second Lesson” in the afternoon (if there have been no morning service). The Act, however, makes no alteration as to the time of publishing banns in the morning service, but imports into the text the old regulation, by enacting that “all banns of marriage shall be published according to the form of words prescribed by the rubric prefixed to the office of matrimony during the time of morning service; or (if there be no morning service) immediately after the Second Lesson.”

Mr. Baron Alderson's opinion (to which the bishop refers in his charge) was expressed in the most decided terms in the case of *Regina v. Benson*, that after the Nicene Creed is, in the morning, the only “due” time.

I have the honour to be, Sir, your faithful servant,
Oxford, Dec. 14. JOHN M. DAVENPORT.

THE PRELIMINARY EXAMINATION.

Sir,—I have read the letters on this subject which appeared in your two last weekly publications, and beg to say that I do not agree with the sentiments on this subject expressed by “Philanthropist” in his letter. With regard to the object of this examination, it is (as I have been given to understand) to exclude from the profession “the deserving young men” referred to by “Philanthropist” unless they possess such an education as will enable them to pass this very lenient examination; and, to my thinking, the object is a proper one; for surely no man is worthy of the position of a gentleman if he be incompetent to pass this examination, however “respectable and assiduous” he may be; for, bear in mind, a “thorough classical education” is not required.

If I be right as to the object for which this examination was instituted, I am at a loss to see why it should ever be dispensed with; and I am sorry to hear that it has been waived in several instances; a fact which I consider most unfair to those who have been put to the trouble and anxiety of passing it. If it be insisted upon without distinction of favouritism, it is unquestionably an excellent thing, both for the public and the profession; but, if not, it had better be done away with altogether. I cannot think that the examination was instituted (as stated by “Philanthropist”) for young gentlemen just entering the profession, for it might very well be assumed that the parents of such young gentlemen, who could afford to pay a premium of £300, and were desirous of placing their sons in a learned profession, had given them such an education as would render this test unnecessary.

The first time that I ever heard that it was possible to evade this examination was one day in last Spring, just as I was about to give notice of my intention to go up for the forthcoming examination, when I was shown by a young man (*many years younger than myself*) an order of the late Lord Chief Baron, dispensing with this examination in his case; and who, it appeared, had obtained the same upon no other ground than that of good character and practical knowledge, and (not least) by reason of his being acquainted with somebody who knew the late Lord Chief Baron. I do not hesitate to tell you, sir, that at that time (as I reflected upon my hard study until one o'clock that morning on chronological events, and longitudes and latitudes) I could not help thinking that it was not exactly fair, and was certainly

not creditable to the gentleman who was obliged to ask for such an order.

However, I passed this examination with very little difficulty, in my thirty-sixth year of age; and I think it highly essential, both to the welfare of the profession and the interests of the public, that it should be strictly enforced for the future, for it is by no means a severe test of an ordinary education.

ONE WHO HAS PASSED IT.

SCOTLAND.

SCOTCH JURIES.

The *Scotsman* contrasts the result of the recent libel cases in England with that of similar cases before the Scotch Courts, and says:—"The contrast between England and Scotland in such matters may be partly in the law (if there can be said to be any definite law regarding libel), partly in the judges, but more than all perhaps in the ideas of the people, a large proportion of whom, especially among those democratic in political opinions, are quite unable to understand or appreciate free discussion, or be patient with the utterance of opinions other than their own. No Scotch paper could go above a whisper in alluding even to the vilest quack that ever duped and slew, and even a whisper would almost to a certainty cost a good many hundreds of pounds. They manage these things better in England."

COLONIAL TRIBUNALS & JURISPRUDENCE.

CANADA.

PROFESSIONAL COSTUME IN TORONTO.

The proceedings in the Court of Common Pleas, on the 21st of November, were varied by a rather lively episode. In the course of a brief pause in the business, the Chief Justice, looking at one of the legal gentlemen present, made the startling inquiry whether that (referring specially to the light-coloured vest of the gentleman he was eyeing) was professional costume. The interrogatory seemed to act pretty much as a bombshell among the assembled barristers, who were so astonished that the silence was unbroken, until the query was pointedly repeated from the Bench. Then followed an explanation from the offender, who urged in his defence that he had to travel some distance before making his appearance, and made a hasty toilet. His Lordship remarked that there was a growing habit among young lawyers of carelessly costuming themselves for appearance in court ; the want of professional etiquette was, he said, making itself more manifest in this particular. Desirous, no doubt, of softening the rebuke, his Lordship added, by way of joke, that if ever again any of the young gentlemen found themselves short of black vests, he would, on a notification to that effect, be very happy to supply them with some of his own. The joke "brought down the house," and for once the echoes of that solemn court were awakened by a general roar of laughter. The figure which any of the young barristers would cut if arrayed in the spacious garment of his Lordship may be more easily imagined than described."—*Toronto Globe*.

SOCIETIES AND INSTITUTIONS.

LAW STUDENTS' DEBATING SOCIETY.

At a meeting held at the Law Institution, on Tuesday last, Dec. 18, Mr. Widdows (for Mr. Kenrick) in the chair, the adjourned debate on the question—"Do the views of Mr. Bright, as expressed in his recent speeches, deserve condemnation?" was resumed by Mr. Groves in the affirmative. Upon a division the question was carried in the affirmative by 15 to 8. The number of members present was 25.

ARTICLED CLERKS' SOCIETY.

On the 13th inst., the inaugural lecture was delivered at Clement's-inn Hall, by Montague Hughes Cookson, Esq., D.C.L., on the Historical Method of Studying English Law. An interesting discussion ensued, principally on the necessity for some change in the education of articled clerks. Votes of congratulation were carried to W. J. Fraser and Henry Jennings (members of the society), on their receiving respectively the Clifford's-inn prize and a certificate of being entitled to a prize had he not been above twenty-six.

On the 19th inst., with Mr. Prideaux in the chair, Mr. Collins moved "That to call a man a 'blackleg,' without special damage proved, is actionable." Mr. Duckworth, by his deputy, opposed. The motion was carried.

LONDON PHOTOGRAPHIC SOCIETY.

On Tuesday week Sir Frederick Pollock, late Chief Baron of her Majesty's Court of Exchequer, presided over a very crowded meeting of the council and members of this society, and delivered a lengthy address on the progress and improvement of photography. The venerable president, whose health was evidently improved by the cessation of official labour, rapidly touched upon some of the many changes of the past seventy or eighty years—those brought about by war, as well as those achieved by the nobler pursuits of science ; and named photography, electric telegraphy, and the application of steam to travel by land and sea, as the three great discoveries of the period.

COURT PAPERS.

CHANCERY SITTINGS.

HILARY TERM, 1867.

LORD CHANCELLOR.

Lincoln's Inn.

Friday, Jan. 11.	App. mtns. & apps.	Wednesday 23.. Appeals.
Saturday ..12.	Petns. & appeals.	Thursday ..24.. App. mtns. & apps.
Monday ..14	Appeals.	Friday25 { Petns. in lunacy, bk. apps., app. petitions, & apps.
Tuesday ..15	Appeals.	Saturday ..26
Wednesday ..16		Monday ..28
Thursday ..17.	App. mtns. & apps.	Tuesday ..29 Appeals.
Friday18		Wednesday ..30
Saturday ..19		Thursday ..31.. App. mtns. & apps.
Monday ..21	Appeals.	NOTICE.—The days (if any) on which the Lords Justices shall be engaged in the Full Court, or at the Judicial Committee of the Privy Council, are excepted.
Tuesday ..22		
Wednesday ..23		
Thursday ..24.. App. mtns. & apps.		
Friday25		
Saturday ..26	Appeals.	V. C. SIX JOHN STUART.
Monday ..28		Lincoln's Inn.
Tuesday ..29		Friday, Jan. 11.. Mtns. and causes.
Wednesday ..30		Saturday ..12 { Petns. sht. causes, & caus.
Thursday ..31.. Mtns. & gen. pa.		Monday ..14
Friday.....18.. General paper.		Tuesday ..15 Causes.
Saturday ..19	adj. sums., and general paper.	Wednesday ..16
Monday ..21		Thursday ..17.. Mtns. & causes.
Tuesday ..22		Friday18.. Petitions & causes.
Wednesday ..23		Saturday ..19.. Sht. causes & caus.
Thursday ..24.. Mtns. & gen. pa.		Monday ..21
Friday.....25.. General paper.		Tuesday ..22 Causes.
Saturday ..26	Petns. sht. caus.	Wednesday ..23
Monday ..27		Thursday ..24.. Motions & causes.
Tuesday ..28		Friday.....25.. Petns. & caus.
Wednesday ..29		Saturday ..26.. Sht. caus. & caus.
Thursday ..30		Monday ..27
Friday ..31.. Mtns. & gen. pa.		Tuesday ..28 Causes.
Saturday ..32	adj. sums., and general paper.	Wednesday ..29
Monday ..28		Thursday ..31.. Motions & causes.
Tuesday ..29		N.B.—Any causes intended to be heard as short causes must be so marked at least one clear day before the same can be put in the paper to be so heard.
Wednesday ..30		No cause, motion for decree, or further consideration, except by order of the Court, may be marked to stand over, if it shall be within 12 of the last cause or matter in the printed paper of the day for hearing.
Thursday ..31.. Mtns. & gen. pa.		V. C. SIX W. P. WOOD.
Friday ..32		Lincoln's Inn.
Saturday ..33		Friday, Jan. 11.. Mtns. & gen. pa.
Monday ..29		Saturday ..12 { Petns. sht. caus., ad. sums., and general paper.
Tuesday ..30		Monday ..14
Wednesday ..31		Tuesday ..15 General paper.
Thursday ..32		Wednesday ..16
Friday ..33		Thursday ..17.. Mtns. & gen. pa.
Saturday ..34		Friday ..18.. General paper.
Monday ..30		Petns. sht. causes,
Tuesday ..31		Saturday ..19.. adj. sums., and general paper.
Wednesday ..32		Monday ..21
Thursday ..33		Tuesday ..22 General paper.
Friday ..34		Wednesday ..23
Saturday ..35		Thursday ..24.. Mtns. & gen. pa.
Monday ..31		Friday ..25.. General paper.
Tuesday ..32		Petns. sht. caus.,
Wednesday ..33		Saturday ..26.. adj. sums., and general paper.
Thursday ..34		Monday ..27
Friday ..35		Tuesday ..28 General paper.
Saturday ..36		Wednesday ..29
Monday ..32		Thursday ..30 General paper.
Tuesday ..33		Friday ..31.. Mtns. & gen. pa.
Wednesday ..34		Saturday ..31.. Mtns. & gen. pa.
Thursday ..35		Monday ..32
Friday ..36		Tuesday ..33 General paper.
Saturday ..37		Wednesday ..34
Monday ..33		Thursday ..35 General paper.
Tuesday ..34		Friday ..36.. General paper.
Wednesday ..35		Saturday ..37.. Mtns. & gen. pa.
Thursday ..36		Monday ..38
Friday ..37		Tuesday ..39 General paper.
Saturday ..38		Wednesday ..30
Monday ..34		Thursday ..31.. Mtns. & gen. pa.
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N.B.—Any causes intended to be heard as short causes must be so marked at least one clear day before the same can be put in the paper to be so heard.

V. C. MALINS.

Lincoln's Inn.

Friday, Jan. 11. Mts. & gen. pa.
Saturday ... 12 Petms., sh. caus.,
Sunday ... 13 adj. sums. & and
general paper.
Monday ... 14 General paper.
Tuesday ... 15 General paper.
Wednesday 16
Thursday ... 17 Mts. & gen. pa.
Friday ... 18 Petms. & gen. pa.

Saturday ... 19 Sh. causes, adj.
sums., & gen. pa.
Monday ... 21 General paper.
Wednesday ... 23
Thursday ... 24 Mts. & gen. pa.
Friday ... 25 Petms. & gen. pa.
Saturday ... 26 Sh. causes, adj.
sums., & gen. pa.
Monday ... 27 General paper.
Tuesday ... 28 General paper.
Wednesday ... 29
Thursday ... 30 Mts. & gen. pa.

QUEEN'S BENCH.

Sittings at Nisi Prius in Middlesex and London, before the Right Hon. Sir ALEXANDER EDMUND COCKBURN, Bart., Lord Chief Justice of her Majesty's Court of Queen's Bench, in and after Hilary Term, 1867.

IN TERM.

Middlesex.

Monday Jan. 14 Friday Jan. 25
Friday " 18

There will not be any sittings during Term in London.

AFTER TERM.

Middlesex. London.

Friday Feb. 1 Friday Feb. 15
The Court will sit at 10 o'clock every day.

The causes in the list for each of the above sitting days in Term, if not disposed of on those days, will be tried by adjournment on the days following each of such sitting days.

COMMON PLEAS.

Sittings at Nisi Prius in Middlesex and London, before the Right Hon. Sir WILLIAM BOVILL, Knt., Lord Chief Justice of her Majesty's Court of Common Pleas, at Westminster, in and after Hilary Term, 1867.

IN TERM.

Middlesex.

Monday Jan. 14 Friday Jan. 25
Friday " 18

The Court will not sit in London during Term.

AFTER TERM.

Middlesex. London.

Friday Feb. 1 Wednesday Feb. 13
The Court will sit during and after Term at 10 o'clock.

EXCHEQUER OF PLEAS.

Sittings at Nisi Prius in Middlesex and London, before the Right Hon. Sir FITZROY KELLY, Knt., Lord Chief Baron of her Majesty's Court of Exchequer, in and after Hilary Term, 1867.

IN TERM.

Middlesex.

Monday Jan. 14 Monday Jan. 28
Monday " 21

The Court will not sit during Term in London.

AFTER TERM.

Middlesex. London.

Friday Feb. 1 Wednesday Feb. 13
The Court will sit during and after Term at 10 o'clock.

The Court will sit in Middlesex in Term by adjournment from day to day until the causes entered for the respective Middlesex sittings are disposed of.

PUBLIC COMPANIES.

ENGLISH FUNDS AND RAILWAY STOCK.

LAST QUOTATION, DEC. 20, 1866.

[From the Official List of the actual business transacted.]

GOVERNMENT FUNDS.

\$ per Cent. Consols, 90*£*

Ditto for Account, Jan. 10, 89*£*

\$ per Cent. Reduced, 88*£*

New 3 per Cent., 88*£*

Do. 8*£* per Cent., Jan. '94

Do. 2*£* per Cent., Jan. '94

Do. 5 per Cent., Jan. '76 —

Annuities, Jan. '80 —

Annuities, April, '85 13

Do. (Red Sea T.), Aug. 1908

Ex Bills, £10,000, 3 per Ct. 10 pm

Ditto, £500, 10 pm

Ditto, £100 & £200, Do 10 pm

Bank of England Stock, 6*£* per Ct. (last half-year) 25*£*

Ditto for Account,

INDIAN GOVERNMENT SECURITIES.

India Stock, 10 <i>£</i> p Ct. Apr. '74 —	Ind. Env. Pr., 5 <i>£</i> p C., Jan. '73 10 <i>£</i>
Ditto for Account, —	Ditto, 5 <i>£</i> per Cent., May. '79
Ditto 5 per Cent., July. '70 10 <i>£</i>	Ditto Debentures, per Cent.,
Ditto for Account, —	April. '84 —
Ditto 4 per Cent., Oct. '88	Do. Do., 5 per Cent., Aug. '73
Ditto, ditto, Certificates, —	Do. Bonds, 4 per Ct., £1000, pm 10 <i>£</i>
Ditto Encashed Ppr., 4 per Cent. 84 <i>£</i>	Ditto, ditto, under £1000, pm 10 <i>£</i>

INSURANCE COMPANIES.

No. of shares	Dividend per annum	Names.	Shares.	Paid.	Price per share.
5000	5 per cent	Clerical, Med. & Gen. Life	100	10 0	26 17 6
4000	40 <i>£</i> & bs	County	100	10 0	85 0 0
40000	8 per cent	Eagle	50	5 0	6 17 6
10000	7 <i>£</i> 1 <i>£</i> 8 <i>£</i>	Equity and Law	100	6 0	7 15 0
20000	7 <i>£</i> 2 <i>£</i> 1 <i>£</i> 0 <i>£</i>	English & Scot. Law Life	50	3 10 0	4 15 0
2700	5 per cent	Equitable Reversionary	105	—	95 0 0
4500	5 per cent	Do. New	50	50 0	45 0 0
5000	5 <i>£</i> & 3 <i>£</i> ab	Gresham Life	20	5 0	—
20000	5 per cent	Guardian	100	50 0	44 0 0
20000	7 per cent	Home & Col. Ass., Limtd.	50	5 0	2 0 0
7500	8 <i>£</i> per cent	Imperial Life	100	10 0	15 0 0
50000	10 per cent	Law Fire	100	2 10 0	5 0 0
10000	3 <i>£</i> 2 <i>£</i> pr ct	Law Life	100	10 0	27 15 0
100000	6 <i>£</i> 7 <i>£</i> pr ct	Law Union	10	9 10 0	0 16 0
20000	6 <i>£</i> 8 <i>£</i> pr ct	Legal & General Life	50	8 0	8 0 0
20000	5 per cent	London & Provincial Law	50	4 17 8	4 5 0
40000	10 per cent	North Brit. & Mercantile	50	6 5 0	16 15 0
2500	12 <i>£</i> & bns	Provident Life	100	10 0	29 0 0
68920	20 per cent	Royal Exchange	Stock	All	295
—	6 <i>£</i> per cent	Sun Fire	Stock	All	203 0 0
4000	—	Do. Life	Stock	All	163 0 0

RAILWAY STOCK.

Shares.	Railways.	Paid.	Closing Price.
Stock	Bristol and Exeter	100	87
Stock	Caledonian	100	120
Stock	Glasgow and South-Western	100	116
Stock	Great Eastern Ordinary Stock	100	27 <i>£</i>
Stock	Do., East Anglian Stock, No. 2	100	6
Stock	Great Northern	100	117
Stock	Do., A Stock*	100	128
Stock	Great Southern and Western of Ireland	100	99
Stock	Great Western—Original	100	52
Stock	Do., West Midland—Oxford	100	35
Stock	Do., do.—Newport	100	35
Stock	Lancashire and Yorkshire	100	137
Stock	London, Brighton, and South Coast	100	87
Stock	London, Chatham, and Dover	100	16 <i>£</i>
Stock	London and North-Western	100	118 <i>£</i>
Stock	London and South-Western	100	83
Stock	Manchester, Sheffield, and Lincoln	100	49 <i>£</i>
Stock	Metropolitan	100	124
10	Do., New	—	2 <i>£</i> pm
Stock	Midland	100	122 <i>£</i>
Stock	Do., Birmingham and Derby	100	92
Stock	North British	100	36
Stock	North London	100	119
10	Do., 1864	5	7
Stock	North Staffordshire	100	73
Stock	Scottish Central	100	152
Stock	South Devon	100	45
Stock	South-Eastern	100	65 <i>£</i>
Stock	Taff Vale	100	153
10	Do., C.	—	4 <i>£</i> pm

* A receives no dividend until 6 per cent. has been paid to B.

MONEY MARKET AND CITY INTELLIGENCE.

Thursday Night.

Owing to the favourable returns of the banks of England and France there has been an improved feeling in the markets for home securities, and prices have been exceedingly firm.

We have had announced but few commercial failures, and those which have come to light are not of a character to cause uneasiness, as they do not appear to be attributable to anything like over speculation.

The bank return issued this evening is more cheering even than had been anticipated, though it was well known that accretions had been made to the stocks on hand. The total of the bullion now amounts £18,815,714, being an increase of £264,243. The increase in the reserve of notes is £195,165; the addition made to the private securities £188,461. Public deposits are augmented by £681,994; and a decrease has occurred in the private deposits of £244,465.

The Bank directors, with so satisfactory an account before them, could scarcely do other than reduce the rate of discount, and, accordingly, at the weekly court to-day they lowered the official minimum from 4 to 3*1/2* per cent.

Consols were last quoted this afternoon at 89*1/2* to 89*1/4* ex div for money; and 89*1/2* to 89*1/4* for the account.

The railway share market continues very flat, and a decline has taken place in the quotations for several of the lines. Great Western stock has drooped; and the same may be said of Man-

chester, Sheffield, and Lincolnshire; Metropolitan, Midland, and South-Eastern. The traffic returns, however, on all the lines continue to give proof of commercial activity.

In bank shares the dealings were more numerous, and prices very firm in this department. The latest quotations are:—London Chartered Bank of Australia, 20½ ex div.; London and County, 64, 63½, and 64; Joint-Stock Bank, 42½ and 43; London and Westminster, 95½; Bank of New South Wales, 44½ and 44½; the Oriental, 42½ and 42½; the Consolidated, 42 and 41½; Bank of Australasia, 64; and Union of London, 43½, 44, 43½, and 44.

Vice-Chancellor Wood has sanctioned the arrangement for the resuscitation of Agra and Masterman's Bank (Limited) to be called in its new form the Agra Bank (Limited). Although the scheme was opposed by a section of the creditors, his Honour was of opinion that there were sufficient shareholders and creditors in favour of the proposed re-organisation to make it just and proper that the Court should give its sanction to it.

In the matter of the Anglo-Italian Bank (Limited) Vice-Chancellor Malins dismissed a petition to wind up with costs. Sir Roundell Palmer, who appeared in the case, characterised the presentation of such petition as most mischievous, tending to damage the credit of a bank in thoroughly solvent circumstances.

An application was made to the Master of the Rolls a day or two since by Mr. T. A. Roberts to suffer a petition to wind up a company (understood to be a certain bank) to be withdrawn, the petitioner having satisfied himself that the company was thoroughly insolvent, without the petition appearing in his Lordship's paper. Lord Romilly refused the application, stating that he had found in such cases that the most perfect openness was desirable.

On Tuesday a long discussion on Barnard's Banking Company took place before Mr. Church, at the Rolls, upon the propriety of making a call of £40 on each of the contributors. The meeting was so numerously attended that it was adjourned to the Law Institution, and several times the Chief Clerk had to remind parties that they were in a court of justice, so loud were they in their denunciation of the proceedings of those who formed the limited company. Ultimately the Chief Clerk reserved his decision till Saturday.

Miscellaneous shares, including Insurance, Finance, Credit, Gas, Water, &c, have met with but little inquiry, and prices are practically unaltered. The "call" of some of them in the House is merely nominal.

In the matter of the Inn's of Court Hotel Company Vice-Chancellor Wood will, on Saturday, proceed to appoint an official liquidator.

The Right Hon. Viscount Bury has given another proof of his interest in Belgian affairs by joining the board of the Belgian Public Works Company.

The committee of the Stock Exchange have come to the resolution that the brokers shall be held responsible for all the costs of an action brought against a jobber by the vendor of shares which the buyer has failed to register.

THE NEW LAW COURTS.—The exhibition of the plans for the New Law Courts will be opened on the 16th of January. The erection now being made in New-square, Lincoln's-inn, is to be completed by the 3rd proximo, and the plans deposited within a week of that time.

ESTATE EXCHANGE REPORT.

AT THE NEW AUCTION MART.

Dec. 13.—By MESSRS. DEBENHAM, TEWSON, & FARMER.

Copyhold ground rent of £1 per annum, secured on No. 26, St. Albans-street, Lambeth, with reversion in 8 years—Sold for £125. Lease of No. 30, Throgmorton-street, City; term, 4½ years, at £85 per annum—Sold for £750. Lease of No. 20, Maddox-street, and 14, Pollen-street, Regent-street, producing £223 10s. per annum; term, 16 years unexpired, at £90 per annum—Sold for £650. Leasehold residence, No. 7, Sandringham-road, Dalston; let at £50 per annum, term, 94 years unexpired, at £6 6s. per annum—Sold for £500. Leasehold residence, No. 6, Ivy-place, Lewisham; term, 9 years unexpired, at £22 per annum—Sold for £90. Leasehold house, No. 35, New Church-street, St. James's; let at £26 per annum; term, 23 years unexpired, at £4 per annum—Sold for £165.

Dec. 13.—By MR. NEWBON.

Leasehold premises, No. 17, Great St. Helens, Bishopsgate-street Within, estimated annual value £290; term, 817 years unexpired, at £7 10s. per annum—Sold for £2,500. Leasehold, 4 houses, Nos. 6, 7, 12, and 13, Oxford-terrace, St. Peter's-road, Islington, producing £168 per annum; term, 500 years from 1852, at £32 per annum—Sold for £1,610. Leasehold, 6 houses and shops, with yard, stabling, and slaughterhouse, Nos. 1 to 6, Railway-place King Henry's Walk, Mildmay-park, producing £226 per annum; term, 65½ years from 1854, at £44 per annum—Sold for £2,400.

Dec. 14.—By MESSRS. JOHN DAWSON & SON.

Freshold, the "Black Horse" public-house, situate at Kingston Hill, Surrey; let on lease at £36 per annum—Sold for £910.

Freehold business premises, No. 369, Oxford-street; let on lease at £150 per annum—Sold for £4,880.

Dec. 14.—By MR. MURKELL.

Leasehold business premises, No. 71, King William-street, City; let on lease at £700 per annum; term, 80 years from 1855, at £115 per annum—Sold for £5,000.

Freehold stack of warehouses, being Nos. 65 to 67, St. George-street, near the St. Katharine's and London Docks—Sold for £3,000. Absolute reversion to one hundred £25 shares in the Oriental Bank Corporation, on the death of a lady aged 60 years—Sold for £1,350.

Dec. 14.—By MR. FRANK LEWIS.

Life interest of a gentleman aged 31 years in the dividends arising from fifteen £20 shares in the Madras Railway Company; also a policy for £150, effected with the Briton Medical and General Life Association, on the same life—Sold for £120.

BIRTHS, MARRIAGES, AND DEATHS.

BIRTHS.

BLUNT—On Dec. 6, at Barnes, the wife of F. W. Blunt, Esq., Solicitor of a son.

CLAPHAM—On Dec. 7, at Buckhurst Hill, the wife of A. H. Clapham Esq., Solicitor, of a daughter.

CLEVELAND—On Nov. 2, at Bombay, the wife of H. Cleveland, Esq., Solicitor, of a son

COLLIER—On Dec. 4, at Sutton, Surrey, the wife of C. F. Collier, Esq., Middle Temple, Barrister-at-Law, of a daughter.

FRY—On Dec. 14, at the Grove, Highgate, the wife of E. Fry, Esq., Lincoln's-inn, Barrister-at-Law, of a son.

HERRIES—On Dec. 8, at St. George's-road, Pimlico, the wife of H. C. Herries, Esq., Barrister-at-Law, of a son.

JACOBS—On Sept. 4, at Graham's-town, South Africa, the wife of S. Jacobs, Esq., Barrister-at-Law, H.M.S. Solicitor-General of the Cape Colony, of a daughter.

MATHEW—On Dec. 5, at Richmond, the wife of J. C. Mathew, Esq., Barrister-at-Law, of a son.

MORRIS—On Dec. 5, at Englemore, Ascot, the wife of M. Morris, Esq., Barrister-at-Law, of a son.

PHILLIPS—On Nov. 28, at Stundley-road, Stockwell, the wife of C. T. Phillips, Esq., Solicitor, of a daughter.

PLUMBE—On Nov. 35, at Wimborne, Gloucestershire, the wife of H. Plumb, Esq., Solicitor, of a son.

SHEE—On Dec. 12, at Prince's-square, Kensington-gardens, the wife of R. J. Shee, Esq., Barrister-at-Law, of a son.

SOAMES—On Nov. 26, at Hawksworth, Herts, the wife of S. Soames, Esq., Barrister-at-Law, of a daughter.

TEMPLE—On Dec. 3, at Carlton-hill, St. John's Wood, the wife of T. R. S. Temple, Esq., Barrister-at-Law, of a son.

TOLLER—On Dec. 9, at Hampstead, the wife of C. G. Toller, Esq., Solicitor, of a son.

VALLANCE—On Dec. 6, the wife of H. Y. Vallance, Esq., Solicitor, o a son.

MARRIAGES.

HACKETT—BRYANT—On Dec. 5, at the Chapel of the Bavarian Embassy, London, W. Hackett, Esq., Recorder of Prince of Wales Island, to Frances E. M., daughter of the late W. Bryant, Esq.

RAMSAY—CAMPBELL—On Dec. 13, at Edinburgh, R. Ramsay, Esq., son of the late E. Ramsay, Esq., Writer, Alloa, to Margaret, daughter of S. Campbell, Esq., Writer to the Signet, Edinburgh.

RICE—NAPIER—On Dec. 5, at St. John's Episcopal Church, Edinburgh, Major C. Rice, 72nd Highlanders, son of E. R. Rice, Esq., of Dane Court, Kent, to Frances A., daughter of M. Napier, Esq., Sheriff of Dumfriesshire.

DEATHS.

ALDHAM—On Dec. 13, B. R. Aldham, Esq., Solicitor, King's Lynn.

BRANDON—On Nov. 28, Alice, daughter of G. S. Brandon, Esq., Solicitor, Maida Vale, aged 4.

BRYAN—On Dec. 8, at Upton, County Wexford, J. W. Bryan, Esq., Barrister-at-Law, J. P. of Upton.

CLARK—On Dec. 8, at Hammersmith, Emma, wife of F. L. Clark, aged 63.

EVEREST—On Dec. 15, at Deal, W. Everest, Esq., Solicitor, aged 65.

FISHER—On Dec. 1, at Bath, Mary, widow of the late R. S. H. Fisher, Esq., aged 74.

GUEST—On Dec. 1, at Mosley, near Birmingham, Anney, the wife of J. Guest, Esq., Solicitor.

HARDISTY—On Dec. 5, at Bournemouth, Julia C., daughter of E. B. Hardisty, Esq., Solicitor, aged 7.

KERR—On Dec. 6, at New Cavendish-street, Mary Anne, widow of the late H. Kerr, Esq., solicitor, New York.

LAMB—On Oct. 19, at South America, Henry, son of T. Lamb, Esq., Solicitor, Andover, Hants, aged 21.

LUCENA—On Dec. 12, at Barham, near Canterbury, J. L. Lucena, Esq., Barrister-at-Law, Middle Temple.

THOMAS—On Nov. 23, at Epsom, Frances, the wife of A. F. Thomas, Esq., Solicitor, Gloucester-grove West, Old Brompton, aged 45.

O'DONNELL—On Nov. 2, at the West Indies, W. L. O'Donnell, Esq., Barrister-at-Law, son of the late M. O'Donnell, Esq., Dublin.

O'Dwyer—On Dec. 13, at Monkstown, County Dublin, Marie, daughter of the late J. O'Dwyer, Esq., Taxing Master of the Court of Chancery, Ireland.

SMITH—On Dec. 3, at Maretime, County Dublin, John C., son of W. C. Smith, Esq., Barrister-at-Law, and grandson of the late Right Hon. T. B. C. Smith, Master of the Rolls, Ireland, aged 6.

WEBB—On Dec. 11, at Great Malvern, R. Webb, Esq., J. P., aged 39.

UNCLAIMED STOCK IN THE BANK OF ENGLAND.

The amount of Stock heretofore standing in the following Names will be transferred to the Parties claiming the same, unless other Claimants appear within Three Months:—

ALLEN, EDMUND, Hampstead, Esq. £205 13s. 4d. New 33 per Cent. Annuites.—Claimed by Deborah Coleman, wife of S. Samuel Coleman, formerly Deborah Allen, Widow, administratrix.

HALL, JOHN, North Shields, Master Mariner. £483 17s. 7d. Consolidated £3 per Cent. Annuities.—Claimed by William Hall, administrator of said J. Hall, deceased.
PARKER, WILLIAM, Lincolnshire, Esq. £6,384 8s. Consolidated £3 per Cent. Annuities.—Claimed by said W. Parker.

LONDON GAZETTES.

Wind-ing-up of Joint Stock Companies.

FRIDAY, DEC. 14, 1866.

LIMITED IN CHANCERY.

Prwiheli slate Company (Limited).—Order to wind-up, made by the Vice-Chancellor of the county palatine of Lancaster, on Dec 7.

UNLIMITED IN CHANCERY.

Agriculturist Cattle Insurance Company.—Notice is hereby given that the Master of the Rolls purposes, on Friday, Dec 21 at 3, at his chambers, in Rolls yard, Chancery-lane, to proceed to make a call on all the persons who have been settled on the list of contributors, and on whom no call has been made under the winding-up; that such call shall be for £20 per share of £21; and that credit be given for all sums of money paid on account of the shares in respect of which such call will be made. And the said judge purposes at the same time and place to proceed to make a further call on all the persons who have been settled on the said list of contributors, including those on whom the said call of £20 per share of £21 is intended to be made; and the said judge purposes that such further call shall be for £20 per share of £20, and for £5 per share of £5.

TUESDAY, DEC. 18, 1866.

LIMITED IN CHANCERY.

Balingate Silk Yarn Works (Limited).—Petition for winding up, presented Dec 14, directed to be heard before the Master of the Rolls on Jan 12. Edwards & Co, Ely-pl. Holborn, solicitor for the petitioner.

Warren's Blacking Company (Limited).—Order to wind up, made by Vice-Chancellor Malins on Dec 7. Denton & Hall, Gray's-inn-sq., solicitors for the petitioner.

London and County Coal Company (Limited).—Order to wind up, made by Vice-Chancellor Wood on Dec 8. Bower & Cotton, Chancery-lane, solicitors for the petitioner.

File, Spence, & Company (Limited).—The Master of the Rolls has, by an order dated Dec 8, ordered that the voluntary winding up of this company be continued; and that Francis Alfred Nicholson, the provisional official liquidator, pass his accounts before the liquidators under the voluntary winding up; and that all moneys paid by him into the Bank of England, Newcastle-upon-Tyne Branch, to the credit of the account of the official liquidator of this company, be paid to the liquidators appointed under the voluntary winding up. Torr & Co, Bedford-row, solicitors for the petitioners.

Anglo-Danish and Baltic Steam Navigation Company (Limited).—Order to wind up, made by Vice-Chancellor Wood on Dec 10. Buckle, Eastcheap, solicitor for the petitioner.

Charles Laffett & Company (Limited).—Creditors are required, on or before Jan 15, to send their names and addresses, and the particulars of their debts or claims, to James Boatwright Gibbons, 8, Old Jewry, Tuesday, Jan 29 at 11, appointed for hearing and adjudicating upon the debts and claims.

Friendly Societies Dissolved.

TUESDAY, DEC. 18, 1866.

Female Friendly Society, Free School, Barton-under-Needwood, Stafford. Dec 14,

Creditors under Estates in Chancery.

Last Day of Proof.

FRIDAY, DEC. 14, 1866.

Baseley, John, Nether Heyford, Northampton, Innkeeper. Jan 11. Gibbons v Baseley, V. C. Malins.

Clark, Saml, Bedminster, Bristol, Timber Merchant. Jan 21. Clark v Pike, V. C. Stuart.

Dinham, John, Exeter, Tea-dealer. Jan 8. Pasmore v Attorney-General, M. R.

Duncan, John Fras, Lower Sydenham. Jan 22. Harbin v Masterman, V. C. Stuart.

Gallon, Thos, Fenster, Northumberland, Farmer. Jan 11. Gibson v Gallon, V. C. Wood.

Heylinger, Lewis, Tainfield House, nr Taunton. Feb 8. Surtees v Le Neouf, V. C. Wood.

Jackson, Edwd, New Cross-rd, Deptford, Gent. Jan 14. Jackson v Jackson, V. C. Stuart.

Jenkins, John, Liverpool-st, Bishopsgate-st, Trunk Manufacturer. Jan 11. Hickard v Rose, M. R.

Lewis, Sarah, Edmonton, Widow. Jan 11. Hunt v Wingrove, V. C. Malins.

Lum, John, Lower Wormald, Halifax, York, Joiner. Jan 14. Dyson v Lum, V. C. Stuart.

Polehampton, Edwd, St Sepulchre, London. Jan 28. Wood v Attorney-General, V. C. Malins.

Robinson, Thomas, Poolenewton, Leeds, Gent. Jan 10. Wright v Greenword, M. R.

Sampson, Wm Woodall, Dinnington, York, Farmer. Jan 8. Lester v Cannon, V. C. Malins.

Sibley, John Dickins, Wellingborough, Northampton, Grocer. Jan 8. Sibley v Woodston, V. C. Malins.

Upchurch, John, Warboys, Huntingdon, Farmer. Jan 8. Upchurch v Ekins, M. R.

TUESDAY, DEC. 18, 1866.

Bailey, Chas, Tillington, nr Petworth, Sussex, Retired Coachman. Jan 10. Bailey v Bailey, V. C. Stuart.

Broughton, Fras, Uppingham, Rutland, Widow. Jan 1. Smith v Simpson, V. C. Wood.

Collins, Joseph, Narberth, Pembroke, Tallow Chandler. Jan 1. Haverfordwest and Milford Haven Telegraph Newspaper Company (Limited) v Collins, V. C. Stuart.

Forbes, Murdoch, Hong Kong, China, Esq. June 1. M. R. Foulsham, Thos, Norwich, Yeoman. Jan 14. Foulsham v Foulsham, V. C. Stuart.

Henville, Margaret Lind, Hayfield Lodge, Warbington, Southampton, Widow. Jan 16. Gillman v Du Thon, V. C. Stuart.

Hitchins, Thos, sen, Puffa-in-Gwennap, Cornwall, Merchant. Jan 16. Hitchins v Hitchins, M. R.

Mackey, Donald Campbell, Gloucester-pl, Merchant. April 20. Mackey v Harrison, V. C. Malins.

Nightingale, Rev. Thos, Playden, Sussex, Clerk. Jan 18. Borrett v Nightingale, V. C. Stuart.

Porter, Thos, Cork-st, Burlington-gardens, Captain R. N. Jan 11. Elliott v Porter, V. C. Malins.

Poulton, Sarah, Eastington, Gloucester, Widow. Jan 8. Ricketts v Long, M. R.

Simons, Joseph, Rainham, Kent, Agricultural Implement Maker. Jan 9. Simmons v Simmons, M. R.

Tagg, Wm, Oxford, Leather-seller. Jan 24. Tomkins v Tagg, V. C. Stuart.

Thackray, Wm, Old Fish-st, Wholesale Stationer. Jan 7. Thackray v Thackray, M. R.

Williams, Elisha, Cheltenham, Gloucester, Timber Merchant. Jan 11. Wetherstone v Williams, V. C. Wood.

Creditors under 22 & 23 Vict. cap. 35.

Last Day of Claim.

FRIDAY, DEC. 14, 1866.

Bramley, Wm Burdis, Nottingham, Pawnbroker. Feb 1. Watson & Wadsworth, Nottingham.

Buckingham, Robt, Cheltenham, Gloucester, Bootmaker. Jan 15. Cheshyre, Cheltenham.

Cam, Wm, Torrington-sq, Esq. Jan 15. Scudamore & Brennan, Maidstone.

Clements, John, Archibald-st, Campbell-rd, Bow. Jan 5. Kingdon & Williams, Lawrence-lane, Cheapside.

Cohen, Saml, Chester-sq, Belgravia, Esq. Feb 14. Clarke & Co, Colman-st.

Cossom, Hy, Curtain-nd, Licensed Victualler. Jan 14. Norcott, Gray's-inn-sq.

Dickinson, Thos, sen, Nottingham, Maltster. Feb 1. Watson & Wadsworth, Nottingham.

Dunn, David, Southport, Lancaster, Shipping Agent. Feb 1. Hall & Janion, Manch.

Foskett, Eli, Caroline, Dacre-park, Lee, Spinster. Jan 30. Smith & Son, Croome-hill, Greenwich.

Harrison, John, Newbury, Berks, Esq. Dec 31. Lee & Co, Lincoln-in-fields.

Hardy, Wm, Leicester, Bootmaker. Jan 14. J. & S. Harris, Leicester.

Hobbs, Wm, Fisher, Boxted Lodge, Essex, Esq. March 1. Blood, Witham.

James, John, Diffryn Caertry, Carmarthen, Gent. Jan 10. Deane & Chubb, South-sq, Gray's-inn.

Jones, John Edwd, Bridgend, Glamorgan, Unitarian Minister. Jan 28. Stockwood, Bridgend.

Lewis, Fredk, Clifton-nd, St John's-wood, Gent. Jan 20. Cooper, Portman-st, Portman-sq.

Moore, Thos, Hawkmoor, Salop, Farmer. Jan 9. Spilsbury, Stafford.

Pearman, Thos, Grendon, Warwick, Cattle Dealer. Jan 7. Baxter, Atherton.

Powell, Saml, Leeds, Plumber. Feb 1. Rookeswells, Robt, Layton Hawes, Lancaster, Gent. Jan 15. Cattley & Fryer, March.

Ritchie, Ebenezer, Blackheath, Kent, Gent. Jan 23. Heath, Basing-hall-st.

Robert, Robt, Corwen, Postmaster. Forthwith. Hughes, Corwen.

Shelley, Dorothy, Codsall, Stafford, Spinster. Feb 20. Sparrow & Flewker, Wolverhampton.

Stapylton, Herman, Fair View, Dublin. Jan 31. Fuller & Saltwell, Carlton-chambers, Regent-st.

Turner, Martha, Chestnut-nd, Tottenham, Widow. Feb 1. Langley & Gibbon, Gt James-st, Bedford-row.

Whittingham, Hannah, Piccadilly, Grocer. Jan 14. Travers & Co, Throgmorton-st.

TUESDAY, DEC. 18, 1866.

Burslem, Sarah, Norris, East Woodhay, Hants. Jan 15. Godwin & Pickett, King's-Bench-walk, Temple.

Butcher, Wm, Harwich, Essex, Grocer. Dec 31. Chapman, Harwich.

Chandler, Caroline, Albion-nd, Hammersmith, Grocer. Jan 18. Pritchard & Sons, Knight-Rider-st, Doctors'-commons.

Crosby, Eliza, Park-st, Islington, Spinster. Feb 1. Sewell & Co, Gresham-house.

Etherden, John, Harwich, Essex, Shipwright. Dec 31. Chapman, Harwich.

Etherden, Mary, Harwich, Essex, Widow. Dec 31. Chapman, Harwich.

Green, Isabella, North Shields, Northumberland, Widow. Jan 30. Lietch & Kewney, North Shields.

Hearp, Hy, Thornton, York, Gent. Rawson & Co, Bradford.

Hardcastle, Susannah, Bernard-st, Russell-sq, Spinster. Jan 18. Harris, Stone-buildings, Lincoln's-Inn.

Hobbs, Wm, Fisher, Boxted Lodge, Essex, Esq. March 1. Blood Witham.

Hodgkinson, Eliza Harriet, Oxford-ter, Paddington, Widow. Feb 20. Hayes & Co, Russell-sq.

Impey, Julia, Bath, Somerset, Widow. Feb 1. Freshfields & New-mans, Bank-buildings.

Oliver, Mary Ann, Nottingham, Spinster. Jan 21. Footit, Newark-upon-Trent.

Rosester, Jas Marmande, Cleveland-gardens, Hyde-park, Esq. March 1. Nicholl & Co, Carey-st, Lincoln's-Inn.

Scale, Thos Jas, Wellesley House, Upper Norwood, Esq. Jan 31. Bailey & Co, Berners-st.

Tatham, Mary, Leeds, Spinster. March 31. Payne & Co, Leeds.

Whittingham, Hannah, Piccadilly, Grocer. Jan 14. Travers & Co., Throgmorton-st.

Deeds registered pursuant to Bankruptcy Act, 1861.

FRIDAY, Dec. 14, 1866.

Agland, Jas, Turk-st, Tyson-st, Bethnal-green, Mahogany Chair Manufacturer. Dec 10. Comp. Reg Dec 14.

Allen, Robt, Jarrold-upon-Tyne, Durham, Draper. Nov 20. Comp. Reg Dec 11.

Alexander, Nathan, Widergate-st, Bishopsgate-st, Clothier. Dec 4. Comp. Reg Dec 13.

Argles, Geo, Fredk, Warwick-rd, Paddington, Deputy Manager. Dec 8. Comp. Reg Dec 13.

Ball, Benj, Lpool, Merchant. Nov 30. Asst. Reg Dec 14.

Beads, Jas, Blackburn, Lancaster, Cotton Manufacturer. Dec 6. Asst. Reg Dec 14.

Bendelack, Chas, Wakefield, York, Grocer. Nov 19. Asst. Reg Dec 12.

Bonbey, Robert, Granville-sq, Clerkenwell, Merchant. Dec 3. Comp. Reg Dec 14.

Brider, Benj Challon, Westerham, Kent, Hairdresser. Dec 4. Comp. Reg Dec 10.

Carrick, Jas Anderson, Adam-st, Adelphi, Civil Engineer. Dec 1. Comp. Reg Dec 14.

Caswell, Wm, Digbeth, Birm, Licensed Victualler. Nov 21. Asst. Reg Dec 13.

Clark, Saml, Brighton, Draper. Nov 16. Asst. Reg Dec 13.

Curtis, Richd, Southsea, Hants, Corn Merchant. Nov 21. Comp. Reg Dec 13.

Eames, Hy, Abraham Knight, Midhurst, Sussex, Grocer. Nov 15. Comp. Reg Dec 13.

Edwards, John, Stratford, Essex, Baker. Dec 13. Comp. Reg Dec 13.

Ensell, Geo, Birm, Glass Bottle Manufacturer. Nov 14. Asst. Reg. Dec 12.

Fellows, Joseph, Smethwick, Stafford, Maltster. Dec 11. Comp. Reg Dec 13.

Fortescue, Nathaniel, The Triangle, Hackney, Cornfactor. Dec 13. Comp. Reg Dec 14.

Freston, John, Louth, Lincoln, Woollendraper. Nov 15. Asst. Reg Dec 13.

Garnett, John, Wm, Lpool, Bookkeeper. Dec 10. Comp. Reg Dec 12.

Grey, Elisia, Bristol, Pastrycook. Dec 5. Comp. Reg Dec 12.

Hamblet, Jas, Southall, Brickmaker. Dec 12. Comp. Reg Dec 13.

Holman, Fredk, Birm, Boot Manufacturer. Nov 17. Asst. Reg Dec 14.

Hughes, Hy, Kenish-town-nd, Brushmaker. Dec 7. Comp. Reg Dec 12.

Ives, Chas, Newcastle-upon-Tyne, Chair Manufacturer. Nov 14. Asst. Reg Dec 12.

Johnson, Anthony Joseph, Manch. Agent. Nov 27. Comp. Reg Dec 13.

Julian, Naunton, Ipswich, Veterinary Surgeon's Assistant. Nov 13. Comp. Reg Dec 4.

Keone, Chas, Calne, Wilts, Blacksmith. Nov 26. Asst. Reg Dec 12.

Keone, Lancet Jas, Packington-st, Islington, Solicitor's Clerk. Dec 11. Asst. Reg Dec 14.

Kemp, Geo, Edgware-nd, Jeweller. Nov 28. Comp. Reg Dec 14.

Kesbury, Albert, Manch, Comm. Merchant. Nov 16. Comp. Reg Dec 13.

Lane, Kedgwin Hoskins, Handsworth, Stafford, Goldsmith. Nov 14. Comp. Reg Dec 12.

Lilley, John, Manch, Cabinet Maker. Nov 29. Asst. Reg Dec 11.

Littewood, Saml, Aston, Warwick, Pork Butcher. Nov 14. Comp. Reg Dec 12.

Lowe, John, Bolton, Lancaster, Spindle Maker. Nov 16. Asst. Reg Dec 14.

Luckock, Thos, Hails, Old Kent-nd, Fancy Dealer. Nov 29. Asst. Reg Dec 12.

Moore, Wm, Ansty, Leicester, Boot Manufacturer. Dec 1. Comp. Reg Dec 14.

Morris, Wm, Birm, Shoe Manufacturer. Dec 11. Comp. Reg Dec 13.

Penny, Wm, Lincoln's-inn-fields, Printer. Nov 6. Comp. Reg Dec 11.

Philips, Edwd, Stapleton, Gloucester, Publican. Dec 1. Comp. Reg Dec 12.

Flockup, Edmd, Lambeth-walk, Bootmaker. Nov 24. Comp. Reg Dec 11.

Rose, Jas, Maby Watts, Bristol, Watchmaker. Nov 23. Comp. Reg Dec 14.

Rye, Wm Tuckfull, Dover, Kent, China Dealer. Nov 16. Comp. Reg Dec 13.

Sanderson, Robert, Staithes, Hinderwell, York, Grocer. Nov 15. Asst. Reg Dec 12.

Scorer, Abraham, Old-st-nd, Shoreditch, Picture Frame Maker. Dec 8. Comp. Reg Dec 14.

Senior, Sarah Anne, York, Innkeeper. Nov 30. Asst. Reg Dec 13.

Sharpe, Alex, Chichester, Draper. Nov 27. Asst. Reg Dec 14.

Shaw, Thos, jun, Northampton, Coal Merchant. Nov 20. Comp. Reg Dec 14.

Slack, Jas, Rushmore, Lancaster, Brewer. Dec 11. Comp. Reg Nov 14.

Solby, Jas, Toll End, Tipton, Stafford, Ironmaster. Nov 15. Asst. Reg Dec 11.

Symes, Jas, Bristol, Linendraper. Nov 14. Asst. Reg Dec 1.

Tapper, John, Lillington-st, Pimlico, Builder. Dec 12. Asst. Reg Dec 13.

Teal, Edwd, Leeds, Boat Builder. Dec 11. Asst. Reg Dec 12.

Thompson, Saml, Gateshead, Durham, Clothier. Dec 1. Comp. Reg Dec 13.

Wallace, Hugh, Bow-lane, Cheapside, Draper. Nov 19. Comp. Reg Dec 13.

Willis, Alfred, Salford, Lancaster, Pie Maker. Dec 7. Comp. Reg Dec 13.

TUESDAY, Dec. 18, 1866.

Andrews, Hy, Handsworth, Stafford, Licensed Victualler. Dec 8. Comp. Reg Dec 17.

Armenstead, Jas, Preston, Lancaster, Farmer. Nov 21. Comp. Reg Dec 17.

Baldwin, John, Leadenhall-st, Tailor. Nov 24. Comp. Reg Dec 14.

Baynes, John, & Wm Lowtas, Lytham, Lancaster, Joiners. Nov 22. Asst. Reg Dec 18.

Binns, Chas, Guiseley, York, Cloth Manufacturer. Dec 8. Comp. Reg Dec 18.

Blake, John, Plymouth, Devon, Forage Dealer. Nov 19. Asst. Reg Dec 14.

Boothby, Wm Ludovic, Strand, Portmaneau Maker. Nov 24. Comp. Reg Dec 14.

Brierley, Mary Ann, Salford, Spinster. Dec 8. Comp. Reg Dec 17.

Brittain, Hy, Walsall, Stafford, Coal Dealer. Nov 20. Asst. Reg Dec 15.

Brown, Wm Titchener, High-st, Woolwich, Baker. Dec 8. Comp. Reg Dec 18.

Charlesworth, John, jun, Brindley Ford, Stafford, General Dealer. Nov 19. Comp. Reg Dec 15.

Chartres, Jas, King William-st, Seedsman. Dec 15. Comp. Reg Dec 17.

Clayton, Wm, Queen's-nd, Norland-nd, Notting-hill, Carman. Dec 3. Comp. Reg Dec 17.

Dale, Wm, Brighouse, York, Linendraper. Dec 1. Comp. Reg Dec 17.

Davies, Lewis, Honeybrough, Llanstadwell, Pembroke, Shipwright. Dec 8. Comp. Reg Dec 17.

Dowdy, Thos, New Bradwell, Buckingham, Baker. Nov 24. Asst. Reg Dec 15.

Drummond, Saml, Manch, Provision Agent. Dec 13. Asst. Reg Dec 17.

Duvall, Chas, Walworth-nd, Cheesemonger. Nov 16. Asst. Reg Dec 14.

Ferens, Thos, Monkwearmouth Shore, Durham, Draper. Dec 12. Comp. Reg Dec 17.

Firth, Solomon, Leicester, Woolstapler. Dec 3. Comp. Reg Dec 17.

Fisher, Thos, Plaistow, Essex, Builder. Dec 7. Asst. Reg Dec 18.

Fisher, Danl, Totenhall, Stafford, Licensed Victualler. Dec 5. Asst. Reg Dec 15.

Fitzgerald, Patrick, Bolton, Lancaster, Provision Merchant. Nov 21. Asst. Reg Dec 17.

Goodlad, Geo Hy, Baslow, Derby, Farmer. Nov 23. Asst. Reg Dec 15.

Greenwood, Wm, Chorley, Lancashire, Grocer. Nov 21. Comp. Reg Dec 15.

Harrison, Jas, Ardwick, Manchester, Boiler Maker. Dec 6. Comp. Reg Dec 18.

Heaton, Edwd, Ardwick, Lancaster, Boiler Maker. Dec 6. Comp. Reg Dec 18.

Hirst, Chas, Leeds, Woolen Draper. Dec 10. Comp. Reg Dec 14.

Hobbs, Wm, Wallbridge, nr Stroud, Gloucester, Blacksmith. Dec 3. Asst. Reg Dec 18.

Jones, Joseph Losh, Camberwell-green, Merchant's Clerk. Dec 13. Comp. Reg Dec 15.

Lake, Wm, Norwich, Schoolmaster. Nov 27. Asst. Reg Dec 15.

Lewis, Jas Hy Fredk, Bursted Lodge, Twickenham, Gent. Dec 15. Comp. Reg Dec 15.

Lovett, Wm, Esher, Surrey, Builder. Nov 19. Asst. Reg Dec 14.

Mann, Walter, Westow-hill-nd, Upper Norwood, Tobacconist. Dec 13. Comp. Reg Dec 15.

Mars, Wm, Cern Abbas, Dorset, Sheemaker. Dec 14. Comp. Reg Dec 17.

Mars, John Edwin, Birm, Bombay Merchants. Dec 5. Asst. Reg Dec 17.

Maxfield, Chas Peachey, & Fras French Stuart, Brighton, Sussex, Wine Merchants. Nov 16. Asst. Reg Dec 14.

McCann, John Smith, Lpool, Outfitter. Nov 19. Comp. Reg Dec 15.

Mitchell, Wm, Easington-lane, Durham, Blacksmith. Nov 27. Comp. Reg Dec 18.

Mullan, Patrick, Albert-nd, Illington, Corn Dealer. Nov 19. Comp. Reg Dec 17.

Pell, Jonathan, Aberystwith, Cardigan, Innkeeper. Dec 8. Comp. Reg Dec 18.

Pratt, John, & Wm Pratt, Padsey, York, Shoddy Manufacturers. Nov 19. Asst. Reg Dec 14.

Prosser, Geo Baker, Southsea, Hants, Sewing Machine and Comm. Agent. Dec 11. Asst. Reg Dec 12.

Powis, Littleton, Wolverhampton, Stafford, Fishmonger. Dec 11. Comp. Reg Dec 17.

Reynolds, Adam, Maidenhead, Berkshire, Coachmaker. Nov 17. Asst. Reg Dec 15.

Simmons, Gershom, Gravel-lane, Houndsditch, Cap Manufacturer. Dec 11. Comp. Reg Dec 17.

Smith, Geo, Birm, Paper Dealer. Dec 5. Comp. Reg Dec 17.

Smith, Joseph Edwd, Dunham Massey, Chester, Architect. Dec 6. Asst. Reg Dec 17.

St Aubyn, Wm, Grocers' Hall-nd, Solicitor. Dec 14. Comp. Reg Dec 17.

Tally, Collingwood, Newcastle-upon-Tyne, Timber Merchant. Nov 24. Asst. Reg Dec 17.

Turner, Thos Allen, Birm, Leather Seller. Nov 15. Asst. Reg Dec 13.

Walton, Jas, Bristol, Broker. Nov 26. Asst. Reg Dec 15.

Wells, Wm Hy, Worcester, Milliner. Nov 20. Comp. Reg Dec 14.

West, Fredk Burgh, King-st, Whitehall, Law Stationer. Dec 5. Comp. Reg Dec 17.

Whitehouse, Wm, Smethwick, Stafford, Builder. Dec 18. Comp. Reg Dec 17.

Williams, John Maurice, Llangoneyd, Glamorgan, Chemist. Nov 20. Comp. Reg Dec 15.

Wise, Benj, Maidenhead, Berks, Carrier. Dec 12. Asst. Reg Dec 18.

Woodward, Richd Hill, Basinghall-st, Photographic Stationer. Dec 10. Asst. Reg Dec 18.

Bankrupts

FRIDAY, Dec. 14, 1866.

To Surrender in London.

Blackwell, Fras, Harrow-green, Leytonstone-nd, Essex, Baker. Pet Dec 11. Jan 14 at 11. Treherne & Co, Aldermbury.

Brewer, Thos, Buxton-rd, Leytonstone-rd, Stratford, Comm Agent. Pet Dec 10. Jan 8 at 12. Newman, Bucklersbury.

Clarke, John, & Edwd Morgan Brees, Barque-ter, Cubitt-town, Poplar, Drapers. Pet Dec 10. Dec 27 at 12. Jones, New-inn, Strand.

Dawkins, Geo, Teddington-rd, Hampton-wick, Bootmaker. Pet Dec 12. Jan 14 at 11. Binns, Trinity-sq, Southwark.

Dodds, Wm Brown, Gravesend, Kent, Pilot. Pet Dec 10. Jan 14 at 11. Harrison & Co, Old Jewry.

Ellis, Chas, Blenheim-st, Oxford-st, Wine Merchant. Pet Nov 22. Jan 8 at 1. Reed, Guidhall-chambers.

Garrett, Thos, Farnborough, Kent, Bricklayer. Pet Dec 10. Dec 27 at 12. Feverley, Coleman-st.

Harrison, Joseph Chas, Derby-rd, West Croydon, Grocer. Pet Dec 8' Jan 8 at 12. Lewis & Lewis, Ely-pl.

Jones, Joseph, jun., Archer-st, Windmill-st, Haymarket, Silversmith. Pet Dec 11. Dec 27 at 12. Harrison & Co, Old Jewry.

Markby, Edwd Gillam, Thos Brantwich, Brunswick-sq, Attorney's Clerk. Pet Dec 5. Jan 8 at 1. Braithwaite, Guildford-st, Russell-sq.

Middleton, Thos, Alma-rd, New North-rd, Assistant to Beer Retailer. Pet Dec 6. Jan 8 at 11. Buchanan, Basinghall-st.

Missenden, Abraham, Bleachley, Buckingham, Corn Dealer. Pet Dec 10. Jan 14 at 11. Tomlins, Lincoln's-inn-fields.

Newman, Hy Louis, Upper Abby-st, Gowell-road, Comm Agent. Pet Dec 10. Jan 9 at 2. Reed, Bow-lane, Cheapside.

Paine, Sarah Mary Ann, Prisoner for Debt, London. Pet Dec 6. Jan 9 at 1. Solomon, Finbury-nl.

Powell, John, Bradmore-pk-villas, Farm-lane, Hammersmith, Builder. Pet Dec 10. Jan 8 at 12. Ditchman, Margaret-st, Cavendish-sq.

Quinlan, Wm, Dunbar, Prisoner for Debt, London. Pet Dec 11. Jan 8 at 11. Scott, Basinghall-st.

Smith, Edwd, Exmouth-st, Commercial-rd, East, Mathematical Instrument Maker. Pet Dec 10. Jan 9 at 2. Beard, Basinghall-st.

Smith, Thos Bayly, King's-row, Victoria-rd, Builder. Pet Dec 12. Dec 27 at 12. Priest, Basingham-st, Strand.

Smith, Geo, Shepherds-wall, City-rd, Cab Driver. Pet Dec 12. Dec 27 at 1. Kent, Cannon-st.

Solomons, Saml, Albemarle-st, Piccadilly, Attorney. Pet Dec 10. Dec 27 at 11. Salaman, St Swithin's-lane.

Stenning, Stephen, North Chapel, Sussex, out of business. Pet Dec 11. Dec 27 at 12. Geach, Bedford-row.

Stone, John, Fish-st-hill, out of business. Pet Dec 10. Dec 27 at 11. Dobie, Basinghall-st.

Swettenham, Geo, Gravesend, Kent, Pilot. Pet Dec 10. Jan 8 at 12. Harrison & Co, Old Jewry.

To Surrender in the Country.

Aldcroft, Thos, Harrogate, York, Jockey. Pet Dec 13. Leeds, Jan 3 at 11. Bond & Barwick, Leeds.

Bell, Joseph, Prisoner for Debt, Carlisle. Pet Nov 26. Carlisle, Dec 27 at 11. Donald, Carlisle.

Bishop, Wm, Mountsorrel, Leicester, Beerhouse Keeper. Pet Dec 12. Loughborough, Dec 28 at 11. Giles, Loughborough.

Briggs, David, Ossett, York, Fellmonger. Pet Dec 11. Leeds, Jan 3 at 11. Stringer, Ossett.

Charlesworth, John, Stalybridge, Chester, Rover in a Cotton Mill. Pet Dec 11. Ashton-under-Lyne, Jan 3 at 12. Drinkwater, Ashton-under-Lyne.

Chatterton, Hy, Wragby, Lincoln, Tailor. Pet Dec 11. Market Rasen, Dec 27 at 11. Toynebee & Larken, Lincoln.

Chegwin, Alex, St Agnes, Cornwall, Haulier. Pet Dec 11. Exeter, Dec 27 at 1. Jenkins, Penryn.

Clarke, Joseph, Bedford, Lace Dealer. Pet Dec 11. Bedford, Dec 27 at 11. Conquest & Stimson, Bedford.

Clarke, Richd Jones, Coventry, Grocer. Pet Dec 11. Birm, Jan 18 at 12. Griffin, Coventry.

Cockbill, Jas, Filkins, Oxford, Grocer. Pet Dec 10. Witney, Dec 27 at 2. Thompson, Oxford.

Cole, Geo, Bridgend, Glamorgan, Beerhouse Keeper. Pet Dec 11. Bridgend, Dec 29 at 11. Ensor, Cardiff.

Collings, Jas, Reform, Portland, Dorset, Yeoman. Pet Dec 11. Weymouth, Dec 27 at 11. Howard, Weymouth.

Collier, Michael, Witney, Oxford, Ropemaker. Pet Dec 10. Witney, Dec 27 at 2. Ravenor, Witney.

Commins, Walten Wm, Weymouth, Dorset, Hotel Keeper. Pet Dec 11. Exeter, Dec 27 at 1. Howard, Weymouth.

Conlin, Michael, Kingston-upon-Hull, Bricklayer. Pet Dec 10. Kingston-upon-Hull, Dec 27 at 11. Summers, Hull.

Cooper, Esther, Wolverhampton, Staffor, Baker. Pet Dec 3. Wolverhampton, Jan 7 at 12. Stratton, Wolverhampton.

Colley, Wm, Middlewick, Nottingham, Farmer. Pet Dec 10. Birm, Jan 1 at 11. Rex, Lincoln.

Davis, Wm, Coton-in-the-Hills, Derby, Bricklayer. Pet Dec 11. Burton-on-Trent, Dec 31 at 1. Edwards-Wood, Tamworth.

Davis, Saml, Reading, Berks, Butcher. Pet Nov 29. Reading, Dec 29 at 10. Sincombe, Reading.

Dimmock, Matthias, Birm, Scrap Iron Dealer. Pet Dec 10. Birm, Jan 14 at 12. Parry, Birm.

Farrer, Robt Pollock, Leeds, York, Comm Agent. Pet Dec 11. Leeds, Dec 31 at 11. Paget, Skipton.

Fearnley, Geo, Birstal, York, Dyer. Pet Dec 8. Leeds, Jan 3 at 11. Iveson, Heckmondwike.

Fenerty, Thos, Lpool, Provision Dealer. Pet Dec 12. Lpool, Jan 3 at 11. Mearns, Gregory, Lpool.

Ford, Thos, East Church, Kent, Farm Bailiff. Pet Dec 8. Sheerness, Dec 29 at 12.30. Hayward, Rochester.

Fox, Joseph Gundry, Prisoner for Debt, Dorchester. Pet Dec 8. Exeter, Dec 27 at 12. Day, Bridport.

Galletly, Geo, & Hy Campbell Galletly, Lpool, Brewers. Pet Dec 11. Lpool, Jan 5 at 11. Best, Lpool.

Glover, Alice, Chancery, Manch, out of business. Pet Dec 7. Manch, Jan 1 at 11. Boote & Rylands, Manch.

Hernshaw, Chas, Lpool, Agent to a Coal Dealer. Pet Dec 10. Lpool, Jan 4 at 9. Henry, Lpool.

Hymers, Thos, Salford, Lancaster, Gent. Pet Dec 10. Salford, Dec 26 at 9.30. Walmgate, Manch.

Jennings, Wm, Lpool, Ship Carpenter. Pet Dec 6. Lpool, Jan 3 at 3. Thornley, Lpool.

Kent, Geo, Gloucester, Baker. Pet Dec 8. Gloucester, Dec 27 at 12. Wilkes, Gloucester.

Knight, Wm Hy, Prisoner for Debt, Stafford. Adj Dec 10. Stafford, Jan 14 at 12. James & Griffin, Birm.

Laidley, Robt, Lpool, out of business. Pet Dec 10. Lpool, Jan 3 at 11. Best, Lpool.

Lindop, Ann, Burleson, Stafford, Beerseller. Pet Dec 11. Hanley, Jan 19 at 11. Tompkinson, Burleson.

Loxam, John, Middleton, Lancaster, Dyer's Foreman. Pet Dec 11. Oldham, Dec 27 at 12. Ascroft, Oldham.

Loughton, Hy Jas, & Edwd Spencelayh, Middlesborough, York, Joiners. Pet Dec 10. Leeds, Jan 3 at 11. Cariss & Tempest, Leeds.

Mellor, Joseph, Altofts, nr Wakefield, York, Farmer's Assistant. Adj Oct 3. York, Dec 29 at 11. Mason, York.

Mollatt, Wm Sherratt, Chas, Brassington, & Hy Brassington, Ecclesfield, York, Paper Manufacturers. Pet Dec 13. Leeds, Jan 5 at 12. Smith & Burdakin, Sheffield.

Moon, Joshua, North Brewham, Somerset, Blacksmith. Pet Dec 10. Wincanton, Dec 29 at 11. Balch, Bruton.

Mosop, Thos, Lancaster, Grocer. Pet Dec 6. Manch, Jan 9 at 11. Cobbett & Wheeler, Manch.

Nichkin, Hy, Hanley, Staffor, Furniture Dealer. Pet Dec 11. Birm, Dec 28 at 12. Tennant, Hanley.

Oates, Thos, Stannington, York, Publican. Pet Dec 11. Sheffield, Dec 27 at 1. Dyson, Sheffield.

Oscroft, Thos, Prisoner for Debt, Nottingham. Adj Nov 20. Nottingham, Jan 2 at 11.

Palmer, Saml, Poole, Brick Manufacturer. Pet Dec 11. Dec 27 at 1. Moore, Wimborne Minster.

Phipps, Alfred Albert, Cleaver New Town, nr Windsor, Berks, Journeyman Butcher. Pet Dec 11. Windsor, Dec 28 at 11. Smith, Windsor.

Pickstock, Thos, Over, nr Winsford, Chester, Wheelwright. Pet Dec 14. Northwich, Dec 29 at 11. Bent, Warrington.

Powell, Edwd, & Lewis Powell, Hereford, Builders. Pet Dec 10. Birr, Dec 28 at 12. James & Griffin, Birm.

Pratt, Hy, & Danl Skelton, Ingbirchworth, York, Contractors. Pet Dec 12. Leeds, Jan 5 at 12. Norris & Foster, Halifax.

Richards, Geo, Prisoner for Debt, Nottingham. Adj Nov 20. Nottingham, Jan 2 at 11.

Robertson, Wm Miller, Brighton, Merchant's Clerk. Pet Dec 7 (for pau). Lowes, Dec 26 at 11. Barrow, Piccadilly.

Ryall, Thos Day, Milburne Port, Somerset, Fellmonger. Pet Dec 11. Bristol, Dec 28 at 11. Miller, Bristol.

Sampon, Eliz, Truro, Grocer. Pet Dec 10. Truro, Dec 27 at 11. Pall, Truro.

Smith, Thos, Stroud, Gloucesters, Railway Station Master. Pet Dec 11. Bristol, Dec 28 at 11. Abbot & Leonard, Bristol.

Smith, Alfred, Raunds, Northampton, Beer Retailer. Pet Dec 10. Thrapston, Dec 27 at 11. Cook, Wellingborough.

Summers, Joseph, West Derby, Lancaster, Fishmonger. Pet Dec 10. Lpool, Jan 3 at 11. Best, Lpool.

Thornber, John, & John Kay, Burnley, Lancaster, Warpers. Pet Dec 8. Burnley, Dec 27 at 3. Parkerson, Burnley.

Tozer, Saml Jas, Tipton, Stafford, Journeyman Painter. Pet Dec 10. Dudley, Dec 27 at 12. Ebbsworth, Wednesbury.

Wainwright, John Stanfill, Dudley, Worcester, no occupation. Pet Dec 11. Dec 27 at 12. Lowe, Dudley.

Ward, Dani Wrighton, Hinckley, Leicester, Hosier. Pet Dec 3. Birm, Dec 28 at 12. Watson, Bury.

Williams, Jas, Stubbin, Rawmarsh, York, Grocer. Pet Dec 11. Doncaster, Dec 29 at 19. Woodhead, Doncaster.

Woodhall, John, Ambleside, Stafford, Beerhouse Keeper. Pet Dec 11. Stourbridge, Dec 28 at 10. Maltby, Stourbridge.

TUESDAY, Dec. 18, 1866.

To Surrender in London.

Burgess, Edwin, Ealing-lane, Brentford, out of business. Pet Dec 12. Jan 14 at 12. Parsons, King's-a-bench-walk.

Chanay, Benoit Philippe, Store-st, Bedford-sq, out of business. Pet Dec 13. Jan 14 at 12. Leverson, Bishopsgate-st Within.

Dubray, Alex, Queen-st, Brompton, out of business. Pet Dec 14. Jan 1 at 12. Hanslip, Gt James-st, Bedford-row.

Dyer, Elizabeth, Prisoner for Debt, London. Pet Dec 14 (for pau). Jan 1 at 11. Stubbs, Coleman-st.

Forrest, Thos, Katherine-ter, Wandsworth, Valuer. Pet Dec 13. Jan 1 at 11. Lewis & Whitbourne, Basinghall-st.

Furner, Jas, Barge-yd, Bucklersbury, Merchant. Pet Dec 14. Jan 1 at 11. Nash & Co, Suffolk-lane, Cannon-st.

Hare, Jas Meadows, Bury St Edmunds, Suffolk, Clothier. Pet Dec 12. Jan 1 at 12. Mason & Co, Gresham-st.

Hedges, Fredk, Sutton, Midd, Builder. Pet Dec 13. Jan 1 at 11. Hope, Ely-pl, Holborn.

Honybun, Wm, South Moulton-st, Oxford-st, out of business. Pet Dec 14. Jan 14 at 11. Hanslip, Gt James-st, Bedford-row.

Ort, Matthew, Prisoner for Debt, London. Pet Dec 14 (for pau). Jan 14 at 1. Dobie, Basinghall-st.

Pilcher, Wm, Hy Gray's-inn-rd, Clerk. Pet Dec 14. Jan 8 at 2. Mercer, Mincing-lane.

Rickman, Tom, Bianchieri, Poole, Dorset, out of business. Pet Dec 10. Jan 9 at 1. Fox, Chancery-lane.

Wodehouse, Herbert, Winchester, Hants, Retired Captain. Pet Dec 11. Jan 8 at 1. Lewis & Lewis, Ely-pl, Holborn.

To Surrender in the Country.

Alder, Hy, Cheltenham, Gloucester, Lodging-house Keeper. Pet Dec 12. Cheltenham, Dec 29 at 11. Stroud, Cheltenham.

Armstrong, Joseph, Lpool, Licensed Victualler. Pet Dec 6. St Helen's, Dec 29 at 11. Kitson, Lpool.

Barlow, Fredk Jas, Docking, Norfolk, District Surveyor. Pet Dec 11. Little Walsingham, Jan 3 at 3. Garwood, jun, Wells.

Bennett, John, Caerleon, Monmouth, Grocer. Pet Dec 14. Bristol, Dec 28 at 11. Brittan & Sons, Bristol.
 Beresford, Thos, Litchfield, Derby, Journeyman Boilermaker. Pet Dec 10. Derby, Jan 17 at 12. Briggs, Derby.
 Blackburn, Edwd, Almondbury, York, Innkeeper. Pet Dec 11. Huddersfield, Dec 31 at 10. Drake, Huddersfield.
 Bowen, John, Llansamlet, Glamorgan, Licensed Victualler. Pet Dec 12. Bristol, Dec 28 at 11. Smith & Lewis, Merthyr.
 Bradley, Fredk, Longington, Warrington, Doctor of Medicine. Pet Dec 14. Birn, Jan 14 at 12. Hodgson & Son, Birn.
 Brookes, Wm Hy, Pricer for Debt, Stafford. Adj Dec 10. Birn, Jan 18 at 12. James & Griffin, Birn.
 Bucknell, Wm, Wellington, Somerset, Corn Merchant. Pet Dec 17. Exeter, Dec 28 at 11. Terrell, Exeter.
 Clarke, Robt, Derby, Saddler. Pet Dec 12. Derby, Jan 17 at 12. Haywood, Derby.
 Crane, Wm John Eden, Kelvedon, Essex, Printer. Pet Dec 8. Colchester, Dec 29 at 11.30. Jones, Colchester.
 Crittenton, Wm, Prisoner for Debt, Maidstone. Adj Nov 21. Maidstone, Dec 31 at 11. Morgan, Maidstone.
 Ford, Harriet Dorotha, & Sophia Ford, Dartmouth, Devon, School-mistresses. Pet Dec 4. Exeter, Dec 28 at 12. Floud, Exeter.
 Fallaway, John, Strond, Gloucester, Linen Draper. Pet Dec 6. Bristol, Dec 28 at 11. Winterbotham, Stroud.
 Garbett, Michael, Little Dawley, Shropshire, Charter Master. Pet Dec 12. Madeley, Jan 16 at 12. Walker, Wellington.
 Gray, Jas, Leeds, Joiner. Pet Dec 15. Leeds, Jan 7 at 11. Harle, Leeds.
 Gregory, Geo, Newport Pagnell, Buckingham, Baker. Pet Dec 13. Newport Pagnell, Dec 28 at 4. Conquest & Stimson, Bedford.
 Hall, John, & Edwd Kent, Lincoln, Timber Merchants. Pet Dec 12. Leeds, Jan 9 at 12. Tweed, Lincoln.
 Harvey, Geo, Prisoner for Debt, Springfield. Pet Dec 3. Rochford, Dec 31 at 1. Jones, Chelmsford.
 Heyman, Hy, Lincoln, Surgeon. Pet Dec 12. Leeds, Jan 9 at 12. Smith, Hull.
 Hoope, Saml, Nottingham, Stationer. Pet Dec 15. Nottingham, Jan 9 at 11. Belk, Nottingham.
 Jenkins, Thos, Cwmbach, Glamorgan, out of business. Pet Dec 12. Aberdare, Jan 1 at 12. Rosser, Aberdare.
 Jones, John, Aston New Town, Warwick, Builder. Pet Dec 13. Birn, Jan 4 at 10. Savage, Birn.
 Kingsland, Mark Wm, Prisoner for Debt, Maidstone. Adj Nov 21. Maidstone, Dec 31 at 12. Fraser, Ashford.
 Kinsey, Geo, Looe, Grahams, Chester, Labourer. Pet Dec 14. Northwich, Dec 29 at 11. Dunstan, Northwich.
 Lancum, Jas, Soham, Cambridgeshire, Leatherseller. Pet Dec 14. Norwich, Dec 31 at 11. Atkinson, Norwich.
 Lane, Wm, Poole, Dorset, Innkeeper. Pet Dec 13. Poole, Dec 27 at 12. Tanner.
 Langman, Nicholas, Bridport, Dorset, Linen and Woollen Draper. Pet Dec 7. Exeter, Dec 28 at 1. Terrell, Exeter.
 Lavender, John, Wallbrook, Cozely, Sedgley, Stafford, Engineer. Pet Dec 6. Birn, Jan 14 at 12. Walker, Wolverhampton.
 Lodge, Wm, Dalton, Kirkheaton, York, Farmer. Pet Dec 11. Huddersfield, Dec 31 at 10. Drake, Huddersfield.
 Martin, Hy, Cardiff, Painter. Pet Dec 12. Cardiff, Dec 28 at 11. Raby, McCormick, John, Wigton, Cumberland, Potato Dealer. Pet Dec 15. Wigton, Jan 2 at 12. Stamper, Wigton.
 Morgan, Edwd, Prisoner for Debt, Monmouth. Adj Dec 11. Monmouth, Jan 4 at 12. Harris, Tredgar.
 Mottram, Edwd, Rusholme, Manch, Journeyman Joiner. Pet Dec 14. Manch, Jan 5 at 9.30. Partington & Allen, Manch.
 Phillips, Jas, Shrewsbury, Salop, Stockbroker. Pet Dec 14. Birn, Dec 28 at 12. Reece & Harris, Birn.
 Potter, Chas, Derby, Butcher. Pet Dec 14. Derby, Jan 17 at 12. Smith, Derby.
 Pritchard, Morris, Llandudno, Carnarvon, Builder. Pet Dec 13. Lpool, Jan 4 at 11. Cartwright, Chester.
 Pye, Eliza, Ombersley, Worcester, Widow. Pet Dec 14. Droitwich, Dec 31 at 12. Devoroux, Worcester.
 Richardson, Geo Hy, Prisoner for Debt, Winchester. Adj Nov 21. Portsmouth, Jan 11 at 11. White, Portsea.
 Salisbury, Wm, Caenstrasse, nr Strond, Gloucester, Licensed Victualler. Pet Dec 13. Bristol, Dec 28 at 11. Press & Inskip, Bristol.
 Sawyers, Philip, Bridport, Dorset, Innkeeper. Pet Dec 1. Bridport, Jan 8 at 12. Meech, Bridport.
 Sheppard, Wm, Gloucester, Builder. Pet Dec 12. Gloucester, Dec 29 at 12. Cooke, Gloucester.
 Shuttleworth, Jas, Skipton, York, Draper. Pet Dec 8. Leeds, Jan 7 at 11. Robinson, Skipton.
 Simms, Jas, Wednesfield-heath, Stafford, Coal Master. Pet Dec 12. Birn, Jan 14 at 12. James & Griffin, Birn.
 Taylor, Jas, Andley, Staffld, Collier. Pet Dec 13. Newcastle-under-Lyme, Dec 29 at 11. Brown, Newcastle-under-Lyme.
 Thorn, Chas, Southampton, Tailor. Pet Dec 13. Southampton, Jan 4 at 12. Mackey, Southampton.
 Travis, Louis, Sheffield, Butcher. Pet Dec 13. Sheffield, Jan 10 at 1. Mickletonwaite, Sheffield.
 Trotter, Thos Hardy, Mitcheldean, Gloucester, Innkeeper. Pet Dec 14. Bristol, Dec 28 at 11. Wilkes, Gloucester.
 Underwood, Geo, Birn, Publican. Pet Dec 14. Birn, Dec 28 at 12. Free, Birn.
 Walker, John, Lpool, Comm Agent. Pet Dec 15. Lpool, Jan 3 at 11. Evans & Co, Lpool.
 Walker, Wm, Feistead, Essex, Railway Contractor. Pet Dec 13. Dumnow, Jan 1 at 12. Cardinal & Wright, Halstead.
 Wharton, Thos, Skipton, York, out of business. Pet Dec 17. Leeds, Dec 31 at 11. Cariss & Tempest, Leeds.
 Wright, Hy Skynner, Breaston, Derby, Clerk. Pet Dec 5. Derby, Jan 17 at 12. Leech, Derby.
 Yentman, Maraden, Wimborne Minster, Dorset, Carpenter. Pet Oct 24. Wimborne Minster, Dec 28 at 11. Tanner, Wimborne Minster.

BANKRUPTCY ANNULLED.

FRIDAY, Dec. 14, 1866.

Taylor, John, Newington, Misson, Nottingham, Brewer. Dec 8.

GRESHAM LIFE ASSURANCE SOCIETY,
37, OLD JEWRY, LONDON, E.C.

SOLICITORS are invited to introduce, on behalf of their clients, Proposals for Loans on Freehold or Leasehold Property, Reversions, Life Interests, or other adequate securities.

Proposals may be made in the first instance according to the following form:-

PROPOSAL FOR LOAN ON MORTGAGES.

Date.....

Introduced by (state name and address of solicitor)

Amount required £

Time and mode of repayment (i.e., whether for a term certain, or by annual or other payments)

Security (state shortly the particulars of security, and, if land or buildings, state the net annual income)

State what Life Policy (if any) is proposed to be effected with the Gresham Office in connexion with the security.

By order of the Board,

F. ALLAN CURTIS, Actuary and Secretary.

FIRST CLASS SUNDAY PAPER.—THE OBSERVER, established 1791, contains the fullest no't's of every event of importance that occurs on the Saturday, together with a complete epitome of the news of the previous days. For the latest official and telegraphic information, as well as for original articles on every subject of public interest, The Observer has always been distinguished. It can be obtained in the country by the early trains on Sunday morning. Price, unstamped, 5d.; stamped, 6d.—Office, 170, Strand.

THE SMOKER'S BONBON immediately and effectively removes the Taste and Smell of Tobacco from the Mouth and Breath, and renders Smoking agreeable and safe. It is very pleasant and wholesome. Prepared by patent process, from the recipe of an eminent physician, by SCHOOLING & CO., Wholesale and Export Confectioners, Bethnal-green, London. One Shilling per box; post free, 14 stamps.—Sold by Chemists, Tobacconists, &c.

TIDMAN'S SEA SALT, the Substitute for Sea Bathing.—Astonishing results are effected by its daily use in rheumatism, sprains, weakness, &c. For weakly infants it is the best strengthener extant. Sold by all chemists and druggists, in bags and boxes of 7lb., 14lb., 28lb., 56lb., and 1 cwt.—N.B. Particularly see that each package bears the words, "Tidman's Sea Salt."

MONEY.—Parties with good personal securities, willing to effect policies in a first-class life office, can have Loans up to £2,000, at 5 per cent. Mortgages to any extent effected at 4½ to 5 per cent. on Freehold, and 5 to 6 per cent. on Leasehold property.—Apply to B. C. JONES, Esq., 3, Westminster-chambers, Victoria-st, Tuesdays, Wednesdays, and Fridays.

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KAMPTULICON MANUFACTURER.

NO. 67, LUDGATE-HILL.

THE GUARDIAN FIRE AND LIFE ASSURANCE COMPANY.

ESTABLISHED 1821.

No. 11, LOMBARD STREET, LONDON, E.C.

Reduction of Fire Insurance Duty.

SUBSCRIBED CAPITAL TWO MILLIONS.

Total Invested Funds upwards of £2,750,000.

Total Income upwards of £320,000.

Notice is hereby given that FIRE POLICIES, which expire at Christmas, must be renewed within Fifteen Days at this Office, or with the Company's Agents throughout the Kingdom, otherwise they become void.

All Insurances now have the benefit of the Reduced Duty of 1s. 6d. per Cent.

For Prospectus and other information apply to the Company's Agents, T. TALLEMACH, Secretary.

18s. per doz. TARRAGONES per doz. 18s.

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MAYFAIR, W., LONDON.

18s. per doz. TARRAGONES per doz. 18s.

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held at the LAW INSTITUTION, CHANCERY LANE.

This Society will meet on Tuesday, the 8th proximo, for the discussion of a Legal Question, No. 379.

W. H. LLOYD, Secretary.

4, Raymond-buildings, Gray's-inn.

Issue of 25,000 A Preference Shares of £10 each, bearing 8 per cent. interest, and redeemable at £15 per Share.

THE CREDIT FONCIER OF ENGLAND (LIMITED),

Are prepared to receive applications for the above shares in the

BELGIAN PUBLIC WORKS COMPANY (LIMITED).

CAPITAL, £350,000, in 35,000 SHARES, £10 each.

**DIVIDED INTO 25,000 A PREFERENCE SHARES OF £10 EACH
(BEING THE SHARES NOW OFFERED FOR SUBSCRIPTION),**

AND 10,000 B DEFERRED SHARES OF £10 EACH.

Directors.

THE RIGHT HON. VISCOUNT BURY, Rutland Gate.
FREDERICK DOULTON, Esq., M.P., Metropolitan Board of Works.
ALBERT GRANT, Esq., M.P., London.
LIEUT.-COLONEL EDWARD NEVILLE, Clarges-street.
JOHN IRVING PASCOE, Esq., Highbury New Park.
HENRY POWNALL, Esq., Russell-square.
EDWARD WARNER, Esq., M.P., London.

Consulting Engineer.

J. W. BAZALGETTE, C.E., Engineer-in-Chief to the Metropolitan Board of Works.

Bankers.

Messrs. SMITH, PAYNE, and SMITHS, 1, Lombard-street, E.C.

Solicitors.

Messrs. WEST and KING, 3, Charlotte-row, Mansion House, E.C.

Brokers.

FRANCIS COPE, Esq., 1, Angel-court, Throgmorton-street, E.C.
Messrs. PRICE and DEVOT, 54, Threadneedle-street, E.C.

OFFICES: ST. CLEMENT'S HOUSE, CLEMENT'S LANE, LONDON, E.C.

Secretary.

W. J. L. HERIOT, Esq.

PROSPECTUS.

The object of this company is to carry out the concessions granted by the Municipal Council of Brussels, in concert with the authorities of the Province of Brabant, and the Belgian Government, for the drainage and coincident improvements of the Capital of Belgium.

The concession—for the due execution of which £50,000 caution money has been lodged on behalf of the company—comprises the construction of an underground channel for the river Senna (at present an open main sewer) running through the city, together with a broad thoroughfare or boulevard above that course; a complete system of main sewers, and important branches above, through, and below the city; the rectification of the river channel, and an outfall station for exhaustion of the sewage; it provides also for the erection of an exchange, a market-place, a monumental fountain, and such works as may be necessary in connection therewith.

The concessions also give the exclusive valuable right to the sewage for a period of sixty-six years, subject to the maintenance of the decantation works in connection therewith.

The magnitude and value of these concessions will be understood by the fact that they include subsidies to be received by the company in cash and annuities of the value together of 26,000,000f., or £1,040,000 sterling, which have been voted by all the authorities and sanctioned by the Crown.

The caution money will be repaid to the company in proportions as the works progress.

The concession also gives the right, confirmed by royal decree, of expropriation along a belt embracing frontages on both sides and in the vicinity of the proposed new boulevard; and, in addition, the free grant (fee simple) of all town and suburban land derived from diverted streets, open public places, and closed river-courses, that are included within the limits of the concession.

The value of these stipulations will be readily discerned from the fact that (apart from the land, not to be paid for at all, being received as free gift) the town blocks to be purchased and cleared are at present mostly occupied by very indifferent buildings, whereas the site will become at once the most important boulevard for traffic, business, and residential purposes, opening up as it does a direct road between the North and South Railway termini, and the land will become saleable by the company at the largely enhanced anticipated value.

The many thousands of our countrymen who have recently visited Brussels cannot but have observed a scarcity of unoccupied dwellings; in addition to the existing want of additional accommodation, it should be considered as affecting the after value of vacant town blocks in such eminently-desirable situations, that the works alone will, it is estimated, displace upwards of 1,200 families.

After a long course of laborious official inquiry, extending over several years, as to the most effectual sanitary plan to be adopted, the Belgian Government finally accepted that upon which the present concessions are based, upon the report of a special Government deputation commissioned to make a personal examination of the important sewage and main drainage works of London and the suburbs.

The original estimates for the principal part of these works were examined and verified by Mr. J. W. Bazalgette, Engineer-in-Chief to the Metropolitan Board of Works of London, under the sanction of that body; and these estimates have been further tested by months of minute and careful revision on the part of contractors and their respective engineers.

The contracts for the execution of the whole of the main drainage works, and the formation of the boulevard, have been concluded with experienced and responsible Belgian contractors, approved by the Belgian authorities, and who have placed at the disposal of the company sufficient guarantees for the due performance of their engagements.

It is intended that the whole of the works shall be completed within four years.

The importance of the undertaking is evidenced in the protracted official debates in the Brussels Municipal Council, and also in the Belgian Chambers and Senate, on the subject, and by the special report thereon from Lord Howard de Walden, her Majesty's Minister Plenipotentiary at Brussels, transmitted by the Earl of Clarendon, through Sir George Grey, to the Metropolitan Board of Works in London, and recorded in their minutes under date of May 18th, 1866, an extract of which is annexed to this prospectus.

The late distinguished monarch, Leopold I., to whose wisdom and sagacity Belgium is so deeply indebted, always manifested the warmest interest in these projected works; and the reigning Sovereign, his Majesty Leopold II., after earnestly forwarding every stage of the negotiation from its inception, has further testified his conclusive approval by having expressed his desire to inaugurate the works by laying the first stone in State ceremony, which is fixed to take place at Brussels, on Wednesday, the 22nd of January next.

It will be at once seen by this brief description of the concession that it is one of no ordinary character, whether it is considered in the importance of the work to be done—the Governmental identification with its success—the national character of its object—and the directors believe they may fairly add without entering into details (which in a public statement they cannot do), from its prospect of financial success.

The capital of the company is fixed at £350,000, in 35,000 shares of £10 each, divided into 25,000 A Preference Shares and 10,000 B Deferred Shares.

The preference shares represent the capital to be subscribed by the public for working out the concession; and the deferred shares are accepted by the concessionaires in consideration of the assignment by them to the company of the concession.

The privileges attached to the respective share capital are as follows:—

The A Preference Shares are to be redeemed out of the assets of the company, by drawings by lot, and each share paid off at £15 per share, being a bonus of £5 per share; the drawings will take place on the following dates, viz.:—

On the 22nd January, 1870	.....	6,250	Shares, or	£62,500
" " 1871	.....	6,250	"	62,500
" " 1872	.....	6,250	"	62,500
" " 1873	.....	6,250	"	62,500

Total Shares 25,000 or £250,000

until so drawn and paid off, each share to bear interest at the rate of 8 per cent. per annum, payable half-yearly, on 1st January and 1st July in each year, for which interest warrants will be attached to the shares.

On repayment of the shares at £15 each, the shares will have to be given up with all interest warrants attached thereto that have not become due, and the shares so paid off are to be transferred for the benefit of the B shareholders. Should the realization of the concession permit, the directors reserve to themselves the right of making, at their discretion, either earlier or larger drawings, but in such case the £5 bonus per share is still to be paid, notwithstanding such earlier or larger redemption of share capital.

Reckoning the redemption at the dates and at the bonus named, the investment will pay subscribers a rate of interest as follows:—Those shares which are drawn, and thus are—

To be paid off on 22nd January, 1870, will have received 8 per cent. interest and at the rate of 16½ per cent. bonus, or total of 21½ per cent. per annum on amount of investment for the period of three years.

Those to be paid off on 22nd January, 1871, will have received 8 per cent. interest and at the rate of 12½ per cent. bonus, or total of 20½ per cent. per annum on amount of investment for the period of four years.

Those to be paid off on 22nd January, 1872, will have received 8 per cent. interest and at the rate of 10 per cent. bonus, or total of 18 per cent. per annum on amount of investment for the period of five years.

Those to be paid off on 22nd January, 1873, will have received 8 per cent. interest and at the rate of 8½ per cent. bonus, or total of 16½ per cent. per annum on amount of investment for the period of six years.

These A Preference Shares are now offered to the public for subscription. The payments are to be made as follows:—

£3 0 0	per share on Application.
£3 0 0	" on Allotment.
£2 10 0	" on 1st March, 1867.
£2 10 0	" on 1st July, 1867.

£10 0 0

or all may be paid up at once, either on application or allotment, at option of subscriber—interest accruing from day of payment in all cases.

The directors do not pledge themselves to make an allotment to every applicant, nor to allot the whole of the shares, it being their desire to place this small capital in the hands of bona fide investors.

The B deferred shares represent the concessionaires' interest in the company. These shares will not be entitled either to payment of any interest or capital until the whole of the preference shares have received their capital back, with the interest and bonus before referred to; therefore the deferred shares become practically and virtually a guarantee to the preference shares.

The concessionaires having thus expressed their willingness to endorse substantially their opinion of the value of the concession, it follows that the deferred shares will only receive the surplus, whatever it may amount to, after the redemption of the preference capital; the concession and property then remaining will belong to the deferred shareholders alone.

No purchase-money for the concession and no promotion-money will be paid, and the expenses will be strictly limited to the actual preliminary disbursements necessary to acquiring the concession and the establishment of the company; the Credit Foncier of England (Limited) receiving their profit entirely from the B Deferred Shares.

As the A preference shares are intended to be paid up in full, as before mentioned, no further liability after such payments will exist, and power will be taken to incorporate the company according to the Belgian law, as a société anonyme, with a view to having the shares issuable to bearer.

Every information can be learnt by applying to the solicitors, both as to the concession, plans, articles, and memorandum of association, &c.; and it is the wish of the directors applicants should inform themselves on any point they desire information.

Applications for shares may be made in the annexed form, which must be accompanied by the payment of £3 per share deposit, without which no application will be considered. Should a less number of shares be allotted than are applied for, the deposit will, so far as required, be applied towards the payment due on allotment. Should no allotment be made, the amount paid will be at once returned, without deduction.

Prospectuses (which contain a copy of the memorandum of association), and forms of application for shares, and memorandum and articles of association, may be had of the bankers, brokers, solicitors, or of the secretary, at the offices of the company, St. Clement's House, Clement's-lane, London, E.C.; also of the Credit Foncier of England (Limited), Clement's-lane, E.C.

FORM OF APPLICATION FOR SHARES.

(To be retained by the Bankers.)

No....

To THE DIRECTORS OF THE BELGIAN PUBLIC WORKS COMPANY (LIMITED).

Gentlemen.—Having paid to your bankers, Messrs. Smith, Payne, & Smiths, the sum of £ , being a deposit of £3 per share on preference shares in the above company, I hereby request that you will allot me that number, and I agree to accept such shares or any less number you may allot to me on the terms of the prospectus, and I agree to pay the deposit on allotment, and to sign the memorandum and articles of association of the company as duly registered, when required, and I authorise you to insert my name on the register of members for the number of shares allotted to me.

Usual signature
Name in full
Residence
Profession
Date December, 1866.

THE BELGIAN PUBLIC WORKS COMPANY (LIMITED).

(Extracts from Minutes of the Metropolitan Board of Works of 18th May, 1866, and referred to in Prospectus.)

52. The Clerk laid before the board the following communication:—

14th May, 1866.

SIR.—I am directed by Secretary Sir George Grey to transmit to you, for the information of the Metropolitan Board of Works, a copy of a despatch from her Majesty's Minister at Brussels, respecting some important improvements which are about to be made in that city, and which have been contracted for on the part of the English Credit Foncier and Mobilier Company.—I am, &c.,
The Chairman of the Metropolitan Board of Works.

(Signed) H. WADDINGTON.

[ENCLOSURE.]

Brussels, May 4th, 1866.

MY LORD.—A great public work in Brussels of remarkable extent and proportions has just been contracted for on the part of the English Credit Foncier and Mobilier Company. The object is to arch over the river Senne, which runs through the lower part of the city, and is in fact, an immense open drain, receiving the greater part of the sewage of the town, which is at present most dangerous to health, and often the cause of destructive epidemics.

The plan combines lateral drains to intercept the sewage, reservoirs outside of the town for deodorising and collecting for manure, and works to prevent inundations. An extensive boulevard is to be run over the vaulted course of the Senne quite through the town. The houses on each side, which are now of the most inferior class, are to be pulled down, new ones of a superior character, on a widened way, are to be erected all along the new boulevard, with great facilities for lateral access to it on either side. A building, which is to unite halls for an exchange, and galleries for artistic exhibitions, is also to be constructed.

The estimated cost of these works is 26,000,000 francs. The amount is contributed by the town of Brussels, by the province of Brabant, and by the State, in the following proportions:—The town, 16,000,000 francs; the province, 3,000,000 francs; the Government, 7,000,000 francs.

I enclose herewith a copy of the report presented to the Chamber of R. R., on the part of the Central Section, which explains fully the nature and importance of this projected transformation in the lower part of Brussels.

As an engineering work, the plan is one of the highest interest, from its extent and projected effects as combining ornamentation and facilities of intercourse throughout the whole of the lower quarter, with incalculable benefits in point of healthy action on at least half of the population of Brussels.

I have, &c.,

(Signed)

HOWARD DE WALDEN & SEAFORD.

The Earl of Clarendon.

THE BELGIUM PUBLIC WORKS COMPANY (Limited).—NOTICE is hereby given that the Lists of Application for Shares in the above Company, will be closed on Friday next, the 28th instant, for London, and Saturday the 29th instant, for Country applications.

St. Clement's House, Clement's-lane, E.C.

By order of the Board,

W. J. L. HERIOT, Secretary.

LAW UNION FIRE and LIFE INSURANCE COMPANY.

Chief Offices—126, CHANCERY LANE, W.C.

Capital—ONE MILLION STERLING, fully subscribed by upwards of 500 of the leading Members of the Legal Profession.

The Fire and Life Departments are under one management, but with separate Funds and Accounts.

Chairman—Sir WILLIAM FOSTER, Bart.

Deputy-Chairman—JAMES CUDDON, Esq., Barrister-at-Law, Goldsmith-building, Temple.

The only Law Office in the United Kingdom combining Fire and Life Insurance.

FIRE DEPARTMENT.

Subscribed Capital £750,000, in addition to the Reserve Fund. Insurers will be allowed the full benefit of the Reduction of Duty. Claims settled promptly and liberally.

LIFE DEPARTMENT.

Subscribed Capital £250,000, in addition to the Reserve Fund.

A Bonus every five years. Next Bonus in 1869. At the Division of Profits in 1864, the Reversionary Bonus amounted to from 15 to 50 per cent. per annum on the Premiums paid, varying with the ages of the Insured.

Prospectuses, Forms of Proposal, Reports of the Company's Progress, and every other information, will be forwarded, postage free, on application to any of the Local Directors or Agents of the Company, or to

FRANK MCGEDY, Actuary and Secretary.

LIFE ASSURANCE.—THE ACCUMULATED AND INVESTED FUNDS of the STANDARD LIFE ASSURANCE COMPANY, and its ANNUAL REVENUE now amount to—

ACCUMULATED FUND	£3,650,000
ANNUAL REVENUE.....	£660,000

The PROFITS of the Company have been divided on seven occasions since 1825, when the Company was established, and on each occasion large and important benefits have been given to the assured.

A NEW PROSPECTUS, just issued, contains very full information as to the Company's principles and practice, and will be forwarded by post on application.

AGENCIES in every town of importance throughout the kingdom.

AGENCIES in INDIA and the COLONIES, where premiums can be received and claims settled.

J. JONES WILLIAMS,
General Secretary for England, 82, King William-street, E.C.

SAMUEL R. FERGUSON,
Resident Secretary, West-end Office, 3, Pall-mall East, S.W.

EDINBURGH—3, George-street (Head Office).

LOANS ON DEBENTURES.

JOHN CROSSLEY AND SONS (LIMITED), HALIFAX.

CAPITAL SUBSCRIBED.....	£1,650,000
Do. PAID UP	£1,092,390
Do. RESERVE FUND.....	£11,284

The Directors of the above Company are prepared to RECEIVE LOANS on Debentures for periods of not less than one, or more than five years; to bear interest at five per cent. per annum. The interest on sums from £10 to £100 will be paid yearly, say on the 5th of July; the interest on sums exceeding £100 will be paid half yearly, say on the 5th of January and on the 5th of July.

Loans for periods of longer or shorter dates than the above will be subject to special arrangement.

Apply personally, or by letter, to Mr. BENJAMIN MUSGRAVE, Dean Clough Mills, Halifax.

LAW PRINTING.

YATES AND ALEXANDER, LAW AND PUBLIC COMPANIES PRINTERS,

7, 8, 9, Church Passage, Chancery Lane, E.C.

Invite the attention of the Legal Profession to the superior advantages their Office affords for the execution of every description of Printing. They invite orders for—

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